

THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales · Charity number 1086567

Details

Other names THE WEST HOUSE APPEAL

Status Registered

Legal form Charitable company

Company number [04172012](#)

Registered 2001-05-14

Register [View on the Charity Commission register](#)

Contact

Address West House
50 West End Lane
Pinner
Middlesex
HA5 1AE

Phone 02088668420

Email welcome@heathrobinsonmuseum.org

Website www.heathrobinsonmuseum.org

Activities

Objects: 1. TO PRESERVE THE BUILDING KNOWN AS WEST HOUSE, WEST END LANE, PINNER AND TO ESTABLISH AND MAINTAIN IT AND ITS GROUNDS FOR THE BENEFIT AND EDUCATION OF THE INHABITANTS OF THE LONDON BOROUGH OF HARROW AND THE PUBLIC IN GENERAL IN EACH OF THE FOLLOWING WAYS (1) AS A MUSEUM AND GALLERY (11) AS A PERMANENT HOME FOR THE COLLECTION OF THE WILLIAM HEATH ROBINSON TRUST. (111) AS A COMMUNITY FACILITY WITHOUT DISTINCTION OF SEX OR POLITICAL, RELIGIOUS OR OTHER OPINIONS IN THE INTEREST OF SOCIAL WELFARE FOR THE RECREATIONAL AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS AND GENERAL PUBLIC. 2. TO CREATE AND MAINTAIN A SHRINE WITHIN WEST HOUSE AS A MEMORIAL FOR THE PEOPLE OF PINNER WHO LOST THEIR LIVES DURING THE WARS, AND TO HOUSE THE PINNER BOOK OF REMEMBRANCE.

Activities: The trust operates the museum and shop with the help of volunteers, organising exhibitions, education and community activities in the museum and function rooms. It undertakes its responsibilities as landlord and fundraises in order to maintain the buildings and promote its other activities.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** PINNER
- Harrow

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£235,006	£340,529	-	-
2024-03-31	£234,908	£267,311	-	-
2023-03-31	£248,902	£253,556	-	-
2022-03-31	£241,633	£208,846	-	-
2021-03-31	£242,083	£193,507	-	-

Trustees

Name	Role	Appointed
Alexandra Corneanu		2025-01-11
Alicia Matheson		2025-01-11
CLIFFORD RICHARD LICHFIELD		
Cllr Jean Lammiman		
Dr Anna Karina Johnson		2026-01-18
Dr PETER HIGGINSON		
JUDITH ELLIOTT		2017-02-02
Leena Patel		2025-01-11
Paul Simon Osborn		2019-08-28

THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales - Charity number 1086567

Accounts

**THE WEST HOUSE AND HEATH ROBINSON MUSEUM
TRUST - CHARITY No 1086567**

A COMPANY LIMITED BY GUARANTEE - No 4172012

REPORT OF THE DIRECTORS

The Directors present their Annual Report and Accounts of the Company for the year to 31st March 2025

1. Reference and Administrative Information

Charity Name The West House and Heath
Robinson Museum Trust

Charity registration number 1086567

Company registration number 4172012

Registered Office West House 50 West End Lane
Pinner Middlesex HA5 1AE

Independent Examiner Pytronot
280-282 Church Road
Sheldon
Birmingham
B26 3YH

Solicitors Harold Benjamin Solicitors
Hill House, 67-71 Lowlands Road
Harrow, Middlesex HA1 3EQ

Directors and Trustees

The Directors of the company are its trustees and throughout this report are collectively referred to as the directors or the board of directors. Those serving during the year and since the year end are as follows; -

John Barford
Geraldine Beare
Deena Dwala (to 23/8/24)
Judith Elliott
Peter Higginson
Jean Lammiman (Chairman)
Clifford Lichfield
Paul Osborn
Phillip Snell
Dhiru Tanna (to 6/7/24)
Thomas Whiting

2. Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 March 2001 and registered as a charity on 14 May 2001. The company was established under a Memorandum of Association and Articles of Association agreed by the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The Directors who held office during the year include:

- seven members of the local community
- two representatives from the William Heath Robinson Trust,
- a Councillor nominated by the London Borough of Harrow
- a current Councillor of the London Borough of Harrow

Director Induction and Training

There are three formal directors' meetings each year with a number of ad hoc meetings where necessary to review and progress matters. In principle the directors learn on

the job with formal training as required. All newly appointed trustees are encouraged to attend external trustee & governance training courses. Those directors who are members of the Management Board meet (in person or via Zoom) monthly and informally more frequently.

Risk Management

The directors have implemented a risk management strategy which comprises: -

- reviewing the operations of the trust

- the establishment of procedures to mitigate any risks identified:

 - the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

 - financial transactions require at least one director's signature and that of one other officer for all payments: and

 - employees have limited delegation to commit funds on behalf of the Trust.

Organisational Structure

The company currently has 11 directors, 2 volunteer managers, one full time plus five part-time employees. The directors reach strategic decisions amongst themselves which are then implemented. All major decisions are recorded. Operational decisions are taken at monthly Management Board Meetings and recorded.

Related Parties

The board of directors currently includes a councillor nominated by the London Borough of Harrow (the Trust's

landlord) and one other councillor. Geraldine Beare and Peter Higginson are trustees of The William Heath Robinson Trust.

Objectives

The Charity's primary objective is to preserve West House, West End Lane, Pinner in the following ways; -
as a community and learning facility
to create and maintain a shrine within West House as a war memorial and to house the Pinner Books of Remembrance
to operate a Museum as a permanent home for the William Heath Robinson Trust's Collection of illustrations and other artefacts.

3. Achievements and Performance

Visitors to the museum at 4537 were 36% above the previous year, still below pre-Covid levels. Shop sales of £31512 were 14% higher than a year earlier. Operation of the Verden Gallery (now re-named Verden Event Rooms) generated £10800 (46% higher) while learning activities including school visits, while sharing the same facilities, grew by 7% to £29632.

Volunteer curator, Geoffrey Beare, supported by Assistant Curator, Hannah Whyte, presented the following exhibitions in 2024:

Apr-Jun	Modernist Magazine Illustration
Jun-Sep	Michael Rosen – The Illustrators
Sep-Jan	Sidney Sime – Master of Fantasy

Our new curator, Christopher Westbrook joined us in April 2024 and has produced a number of stimulating and innovative exhibitions including “Remixology” at the

beginning of 2025 with local artist Ketna Patel followed by “Inkling” with Ralph Steadman in Feb/March.

With the support of a Learning Assistant, our Learning Officer for Children & Young People has achieved a significant increase in the number of classes and other events held. 191 were on-site and 40 off-site and involved over 6500 children and adults.

The Museum Operations Assistant has extended her responsibilities to include that of registrar. All staff posts are now funded entirely from the Trust’s own resources. A part-time Finance Manager has been employed throughout the year.

West House & the museum continue to provide a focal point in Pinner Memorial Park. The café, Daisy’s in the Park, continues its popularity with an enlarged kitchen and glass conservatory. West House Dental continues to thrive with successful new services. These tenancies provide an income stream to support the objectives of the Trust. Daisy’s in the Park continues to operate the Quiet Room as part of the café. The Shrine and Books of Remembrance are retained within a semi-enclosed glass screened area allowing continued access by the public.

A Remembrance Day service was held on 11/11/24.

The Friends of Heath Robinson Museum, initially established to offer special access to exhibitions and other Museum events to those who had made significant donations, continues to thrive with over 200 members providing social events and valuable support to the Trust.

Although the Heath Robinson Museum was opened in October 2016, practical completion of the building was achieved in September 2017. This is the major part of the Heritage Lottery Funded project which was completed in December 2018.

4. Financial Review

Total income for the year was £235,006 - almost the same as 2023/4.

A £19K decline in legacies and grants offset by £19K more interest, dividend and retail sales.

Charitable activities revenue was almost the same as 2023/4 at £49,429 driven by strong Learning activity and increased museum visitor numbers. Offsetting these were lack of loan fees and royalties (£6K).

Expenditure totalled £340,529 (27% more than the prior year) which included £167,754 on staff costs (+23%) and £45,100 on Marketing Services. Facilities costs were 28% higher at £62,928 due to the refurbishment of the public toilets in West House. Exhibition costs were reduced from £14,040 to £1,591.

The result of the above, including an unrealised loss on investment of £1,500 is an excess of expenditure over income for the year of £107,022.

Investment Policy

We continue to hold 6,000 donated shares in James Latham plc.

Reserves Policy

To maintain sufficient reserves to cover known future liabilities. In addition: six months running costs of approx. £125,000.

5. Plans for Future Periods

Visitor numbers are still below pre-Covid levels at approx. 4,500 p.a. compared with 6,000 p.a. and we are making financial losses on a monthly basis in 2024/5. This has caused us to review our strategy in all areas of West House and museum operations. We intend to engage fund raising consultants to assist with applications to grant giving bodies. This work will only show results in 2025/26 or later.

We intend to take advantage of any government support that may be available in terms of Business Rate relief and support towards energy costs. Energy costs are particularly significant for the museum (£1000 per month) as the galleries have to be maintained at a constant temperature and humidity at all times.

The exhibitions planned for 2025 are:

May-Jul	Ways of Seeing
Jul-Oct	Contraptions & Connections
Nov-Feb 26	Sublime Space
Mar-Jun	Life in a Line

The operation of the Heath Robinson Museum continues as our major priority along with our programme of educational activities for children, young people and adults.

We will make applications to appropriate grant giving bodies and use some of our reserves to strengthen our curatorial and learning capabilities. The aim being to increase the capacity of our staff and volunteers to better manage the heritage of which we are guardians in the long term.

6. Responsibilities of the Board of Directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the company at the date of the balance sheet and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing the financial statements the directors will ensure that they: -

- select suitable accounting policies and apply them consistently;

make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis. The directors have reviewed the financial and operational situation of the Trust and have concluded that it continues to be a going concern and is unlikely to become insolvent within the next twelve months.

Up to 31.3.23 the Trust expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet as at 31.3.25. This decision has the concurrence of our Independent Examiner.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. Management Accounts are produced monthly and reviewed at the Management Board meeting and at Trustees Meetings. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors who served during the year and up to the date of this report are set out on page 2 of this report.

Operational decision making has increasingly been delegated to the Management Board which was created as a result of the Governance Review concluded in December

2015. The Management Board reviews all policies and procedures on a rolling basis resulting in a review of each of them within two years.

7. Independent Examiner

Under the Charities Act 2006 the directors have appointed Pytronot as Independent Examiners who have carried out an Independent Examination of the company's books.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting under the Charities Act and also taking advantage of the small companies' exemption of Section 415A of the Companies Act 2006.

Approved on 18 January 2026 on behalf of the directors by

C R Lichfield -Treasurer



CHARITY COMMISSION
FOR ENGLAND AND WALES

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567	
		Company No	4172012	
Annual accounts for the period				
Period start date	01/04/2024	To	Period end date	31/03/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	26,774	-	-	26,774	45,928
Charitable activities	S02	49,429	-	-	49,429	48,111
Other trading activities	S03	144,167	-	-	144,167	137,970
Investments	S04	14,637	-	-	14,637	2,899
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	235,006	-	-	235,006	234,908
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	77,661	-	-	77,661	54,696
Charitable activities	S09	262,368	500	-	262,868	212,615
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	340,029	500	-	340,529	267,311
Net income/(expenditure) before tax for the reporting period	S13	-105,022	-500	-	-105,522	-32,402
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	-105,022	-500	-	-105,522	-32,402
Net gains/(losses) on investments	S16	-1,500	-	-	-1,500	-5,400
Net income/(expenditure)	S17	-106,522	-500	-	-107,022	-37,802
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	-106,522	-500	-	-107,022.07	-37,802
Reconciliation of funds:						
Total funds brought forward	S23	289,637	500	-	290,137	327,939
Total funds carried forward	S24	183,115	-	-	183,115	290,137

Section B Balance sheet

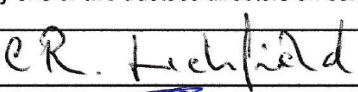
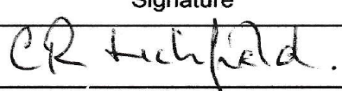
			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	8,116	-	-	8,116	8,051
Debtors	(Note 19)	B07	54,466	-	-	54,466	43,777
Investments	(Note 17.4)	B08	64,500	-	-	64,500	66,000
Cash at bank and in hand	(Note 24)	B09	120,134	-	-	120,134	246,244
Total current assets		B10	247,216	-	-	247,216	364,072
Creditors: amounts falling due within one year	(Note 20)	B11	64,101	-	-	64,101	67,644
Net current assets/(liabilities)		B12	183,115	-	-	183,115	296,428
Total assets less current liabilities		B13	183,115	-	-	183,115	296,428
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	6,291
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	183,115	-	-	183,115	290,137
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	500
Unrestricted funds		B19	157,015	-	-	157,015	263,537
Revaluation reserve		B20	26,100	-	-	26,100	26,100
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	183,115	-	-	183,115	290,137

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	Cliff Lichfield	11/11/25
	Jean Lammiman	
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		11/11/25
	Cliff Lichfield	Print name

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated _____

Note 2

2.2 INCOME

Accounting policies

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓		

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
	✓	

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
	✓	

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
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royalties and dividends	be measured reliably.			
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		✓		
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		✓		
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
			✓	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
			✓	
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
				✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
				✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		✓		
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		✓		
2.4 ASSETS				
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£1,500		
	They are valued at cost.	Yes*	No*	N/a*
		✓		
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
			✓	
	They are valued at cost.	Yes*	No*	N/a*
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
			✓	
	They are valued at cost.	Yes*	No*	N/a*
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		✓		

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☐	☐
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☒	☐	☐
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☐	☐	☒
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☐	☐
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably.			
	Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	3,248	-	-	3,248	5,004
	Grants provided through local council for Coovid-19 closure support	-	-	-	-	-
	Job Retention Scheme provided by Government for furloughed staff	-	-	-	-	-
	Kickstart scheme grants	-	-	-	-	-
	General grants provided by other charities	-	-	-	-	2,000
	Gift Aid	1,158	-	-	1,158	1,577
	Legacies	22,368	-	-	22,368	37,347
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		26,774	-	-	26,774	45,928
Charitable activities:	Museum Admission Fees	12,472	-	-	12,472	10,276
	Learning Courses and Events	25,924	-	-	25,924	25,328
	School Visits	3,708	-	-	3,708	2,467
	other Events	3,367	-	-	3,367	267
	Friends of Museum membership subscriptions	3,238	-	-	3,238	3,292
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	-	-	-	-	5,250
	Royalties from the exploitation of intellectual property rights	-	-	-	-	622
	Other (Online Booking Fees)	720	-	-	720	610
	Total	49,429	-	-	49,429	48,111
Other trading activities:	Rental Income	79,066	-	-	79,066	79,066
	Service Charges	11,674	-	-	11,674	13,993
	Lettings of space	10,805	-	-	10,805	7,410
	Car Park	11,110	-	-	11,110	9,787
	Shop Sales	31,512	-	-	31,512	27,714
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
	Total	144,167	-	-	144,167	137,970
Income from investments:	Interest income	9,900	-	-	9,900	659
	Dividend income	4,737	-	-	4,737	2,193
	Other	-	-	-	-	47
	Total	14,637	-	-	14,637	2,899
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		235,006	-	-	235,006	234,908

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

See 27.2 for restricted grants in PY

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Section C	Notes to the accounts	(cont.)
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Note 6 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	179	-	-	179	177
	Staging fundraising events	-	-	-	-	-
	purchased Marketing Services	45,100	-	-	45,100	35,200
	Advertising, marketing, direct mail and publicity (inc Website)	15,905	-	-	15,905	5,695
	Operating charity shop	16,476	-	-	16,476	13,623
	Total expenditure on raising funds	77,661	-	-	77,661	54,696
Expenditure on charitable activities	Staff costs	167,754	-	-	167,754	135,852
	Facility cost West House and Museum	62,928	-	-	62,928	49,148
	Exhibition and event costs	6,875	-	-	6,875	1,591
	Learning costs	3,181	500	-	3,681	3,872
	Purchased services	1,860	-	-	1,860	2,329
	IT costs	4,518	-	-	4,518	5,119
	Office and other equipment	403	-	-	403	3,636
	Other running costs (exc IT)	4,516	-	-	4,516	2,357
	Site development	27	-	-	27	96
	Finance & Legal costs	2,504	-	-	2,504	2,510
	non-property liability insurance	6,173	-	-	6,173	4,582
	Volunteer & staff expenses	1,630	-	-	1,630	1,524
	Grants paid / awarded	-	-	-	-	-
	Total expenditure on charitable activities	262,368	500	-	262,868	212,615
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		340,029	500	-	340,529	267,311

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Section C

Notes to the accounts

(cont)

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	156,026	128,013
Social security costs	8,491	5,287
Pension costs (defined contribution pension plan)	3,237	2,552
Other employee benefits	-	-
Total staff costs	167,754	135,852

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	6.1	4.9
Governance	0.3	0.4
Other	-	-
Total	6.4	5.3

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£3,237

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Employer NEST contributions

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	66,000	-	-	-	66,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	- 1,500	-	-	-	- 1,500
Carrying (fair) value at end of year	-	64,500	-	-	-	64,500

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	64,500	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	64,500	-
Grand total (Fair value at year end+Cost less impairment)		64,500

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
64,500	66,000
-	-
-	-
-	-
64,500	66,000

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Valued at the closing sell price on 31st March in the respective years

Section C
Notes to the accounts
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other: Expenditure on Raising Funds					
<i>Opening</i>	-	8,051	-	-	-
<i>Added in period</i>	-	16,541	-	-	-
<i>Expensed in period</i>	-	16,476	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	8,116	-	-	-
Total this year	-	8,116	-	-	-
Total previous year	-	8,051	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	35,773	23,238
Prepayments and accrued income	18,693	20,539
Other debtors	-	-
Total	54,466	43,777

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	17,532	29,160	-	6,291
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	34,072	27,965	-	-
Taxation and social security	11,796	9,960	-	-
Other creditors	701	559	-	-
Total	64,101	67,644	0	6,291

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.*

Deferred Income £25,026 (PY £27,815)	
1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,898. (PY £21,593)	
2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £2,928. (PY £4,822)	
3. Deposits against future lettings of space - £200 (PY £1,550)	4.
Accrued costs £9,046 (PY £150)	

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income

Balance at the end of the reporting period

This year £	Last year £
27,965	25,539
107,652	105,884
- 101,545	- 103,458
34,072	27,965

Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The Trust has been paying for the costs of a leasehold premises extension over 6 years, ending in December 2025. The cost was taken in a prior period and the outstanding sum treated as a creditor.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other - amounts in transit from card and cash sales in the last week of March

Total

This year £	Last year £
-	-
-	200,000
117,531	44,237
2,603	2,006
120,134	246,244

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low Liquidity risk - minimal Risk - not significant as limited to Investments held in public company	Market
--	--------

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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Section C		Notes to the accounts		(cont.)				
Note 27		Charity funds						
27.2 Details of material funds held and movements during the CURRENT reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve								
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Arts Society Harrow (TASH)	R	Donation from The Arts Society Harrow (TASH) in March 2024 towards art activities	500	-	- 500	-		-
								-
						-	-	-
			-					-
Other funds (balancing figure)	UR	N/a	289,637	235,006	- 340,029	-	- 1,500	183,115
Total Funds as per balance sheet			290,137	235,006	- 340,529	-	- 1,500	183,115

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C

Notes to the accounts

(cont.)

Note 27

Charity funds

27.2 Details of material funds held and movements during the **PRIOR** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve

* Key: *PE* - permanent endowment funds; *EE* - expendable endowment funds; *R* - restricted income funds, including special trusts, of the charity; and *U* - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Young Harrow Foundation	R	Grant (Dec 22) to purchase printing presses and develop print making offer at the Museum	2,060	-	- 2,060			-
Finnis Scott Foundation	R	Grant (Feb 23) to help fund the curation of Museum exhibitions in 2023 and 2024.	4,000	-	- 4,000			-
Roland Callingham Foundation grant	R	Restricted for use in Educational activities for children and young people. Grant received in Sept 2023 for school year to June 2024	-	1,000	- 1,000			-
The Arts Society Harrow (TASH)	R	Donation from The Arts Society Harrow (TASH) in March 2024 towards art activities	-	500	-			500
Meccano Society	UR	Non-Restricted Grant		500	- 500			-
Other funds (balancing figure)	UR	N/a	321,879	232,908	- 259,751	-	- 5,400	289,637
Total Funds as per balance sheet			327,939	234,908	- 267,311	-	- 5,400	290,137

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*No*

☐

☒

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	24,600
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£18,900) and Boiler (£3,600) in West House, contributed to by tenants as part of their annual service charges.	7,230
		31,830

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Trust has a 125 year lease on the land on which the West House and Heath Robinson Museum buildings stand. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purposes for which the buildings are used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the buildings would have no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the buildings as an asset on the Balance Sheet and all costs of the build have been treated as cost.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The West House & Heath Robinson Museum Trust

On accounts for the year
ended

31 March 2025

Charity no
(if any)

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/25. DD/MM/YYYY.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

11/11/25

Name:

Darren Diamond

Relevant professional
qualification(s) or body

Fellow of the Association of Chartered Certified Accountants

(if any):

Address:

280-282 Church Road
Sheldon, Birmingham
B26 3YH

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales - Charity number 1086567

Accounts

**THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST –
CHARITY No 1086567**

A COMPANY LIMITED BY GUARANTEE – No 4172012

REPORT OF THE DIRECTORS

The Directors present their Annual Report and Accounts of the Company for the year to 31st March 2024

I. Reference and Administrative Information

Charity Name	The West House and Heath Robinson Museum Trust
Charity registration number	1086567
Company registration number	4172012
Registered Office	West House 50 West End Lane Pinner Middlesex HA5 1AE
Independent Examiner	MBR Accountancy 120 High Road Bushey WD23 1GE
Solicitors	Harold Benjamin Solicitors Hill House, 67-71 Lowlands Road Harrow, Middlesex HA1 3EQ

Directors and Trustees

The Directors of the company are its trustees and throughout this report are collectively referred to as the directors or the board of directors. Those serving during the year and since the year end are as follows; -

John Barford
Geraldine Beare

Deena Dwala
Judith Elliott
Peter Higginson
Jean Lammiman (Chairman)
Clifford Lichfield
Nono Mujaranji (to 31.7.23)
Paul Osborn
Phillip Snell
Dhiru Tanna
Thomas Whiting

2. Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 March 2001 and registered as a charity on 14 May 2001. The company was established under a Memorandum of Association and Articles of Association agreed by the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The Directors who held office during the year include:

- eight members of the local community
- two representatives from the William Heath Robinson Trust,
- a Councillor nominated by the London Borough of Harrow
- a current Councillor of the London Borough of Harrow

Director Induction and Training

There are three formal directors' meetings each year with a number of ad hoc meetings where necessary to progress matters. In principle the directors learn on the job with formal training as required. All newly appointed trustees are encouraged to attend external trustee & governance training courses. Those directors who are members of the Management Board meet (in person or via Zoom) monthly and informally more frequently.

Risk Management

The directors have implemented a risk management strategy which comprises: -

reviews of the museum project and all other operations with Heritage Lottery Fund support via the Resilient Heritage Fund to identify risks. This started in 2019 and was due to conclude in March 2020. Covid19 caused a deferment of the end of this project with HLF's agreement. The project was completed in December 2023.

the establishment of procedures to mitigate any risks identified:

the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

financial transactions require at least one director's signature and that of one other officer for all payments: and

employees have limited delegation to commit funds on behalf of the Trust.

Organisational Structure

The company currently has 12 directors, 2 volunteer managers, one full time plus five part-time employees. The directors reach strategic decisions amongst themselves which are then implemented. All major decisions are recorded. Operational decisions are taken at monthly Management Board Meetings and recorded.

Related Parties

The board of directors currently includes a councillor nominated by the London Borough of Harrow (the Trust's landlord) and one other councillor. Geraldine Beare and Peter Higginson are trustees of The William Heath Robinson Trust.

Objectives

The Charity's primary objective is to preserve West House, West End Lane, Pinner in the following ways; -
as a community and learning facility
to create and maintain a shrine within West House as a war memorial
and to house the Pinner Books of Remembrance
to build and operate a Museum as a permanent home for the William Heath Robinson Trust's Collection of illustrations and other artefacts.

3. Achievements and Performance

Visitors to the museum at 3329 were 19% below the previous year, still well below pre-Covid levels. Shop sales of £27K were 25% lower than a year earlier. Operation of the Verden Gallery (now re-named Verden Event Rooms) generated £7400 (23% lower) but learning activities including school visits, which share the same facilities, grew by 24% to £28000. Fees from loaning items from the Collection generated £5250. Our Learning Officer for Children & Young People continues to be supported by a Learning Assistant. This has enabled a significant increase in the number of classes and other events held to 160 on-site and 25 off-site involving over 6000 children and adults.

The Museum Operations Assistant post is now a permanent four days per week position. All staff posts are now funded entirely from the Trust's own resources.

A part-time Finance Manager has been employed throughout the year and a part time Assistant Curator joined the staff on 1/11/22 to help our volunteer curator.

West House & the museum continues to provide a focal point in Pinner Memorial Park. The café, Daisy's in the Park, continues its popularity with it's enlarged kitchen and glass conservatory. West House Dental continues to thrive with successful new services. These tenancies provide an income stream to support the objectives of the Trust.

Daisy's in the Park continues to operate the Quiet Room as part of the café. The Shrine and Books of Remembrance are retained within a semi-enclosed glass screened area allowing continued access by the public. Remembrance Day services have been reinstated since their suspension during Covid.

The Friends of Heath Robinson Museum, initially established to offer special access to exhibitions and other Museum events to those who had

made significant donations, continues to thrive with over 200 members providing social events and valuable support to the Trust.

Although the Heath Robinson Museum was opened in October 2016, practical completion of the building was achieved in September 2017. This is the major part of the Heritage Lottery Funded project which was completed in December 2018.

The special exhibitions put on during 2023/4 were as follows:

Apr-Jun 23	Verden Collection
Jun-Sep	Perrault & Andersen
Sep-Jan 24	Rabelais & Goya
Jan-Mar	MV Wheelhouse

4. Financial Review

Total income for the year was £234,908, a 6% decline from 2022/3 driven by a 16% decline in grants, donations and legacies.

Charitable activities grew by 19% to £48111 driven by Learning activity growth of 30% to £27,795 and £5,250 of Collection loan fees. Offsetting these strong performances was the decline in museum entry fees of 24% to £10,276.

Other trading activity income fell by 8% to £137,970 driven by a 25% fall in shop sales reflecting fewer visitors and the economic climate. Rental and Service Charge Income remain broadly unchanged with the five yearly rent review due in 2025.

Expenditure totalled £267,311 (5% more than the prior year) which included £135,852 on staff costs (+10%) and £35,200 on Marketing Services. Facilities costs remain steady at £50,000 p.a. Exhibition costs were reduced from £14,040 to £1591.

The result of the above, including an unrealised loss on investment of £5400 is an excess of expenditure over income for the year of £37,802.

Investment Policy

Funds not immediately required were transferred from Shawbrook Bank to United Trust Bank. £200,000 was deposited in August 2022 for one year to take advantage of a higher interest rate of 4.9%. We continue to hold 6000 donated shares in James Latham plc.

Reserves Policy

To maintain sufficient reserves to cover known future liabilities. In addition: six months running costs of approx. £125,000.

5. Plans for Future Periods

Visitor numbers are still below pre-Covid levels at approx. 3300 p.a. compared with 6000 p.a. and we are making financial losses on a monthly basis in 2024/5. This has caused us to review our strategy in all areas of West House and museum operations. This work will only show results in 2024/25 or later.

We intend to broaden the appeal of the special exhibitions to better engage with the local community and, to this end, appoint a paid curator in 2024.

We intend to take advantage of any government support that may be available in terms of Business Rate relief and support towards energy costs. Energy costs are particularly significant for the museum (£1000 per month) as the galleries have to be maintained at a constant temperature and humidity at all times.

The exhibitions planned for 2024 are:

Jan-Mar	MV Wheelhouse
Apr-Jun	Illustrators of Nat. Mag. Magazines
Jul-Sep	Illustrators of Michael Rosen
Oct-Dec	Sidney Sime – Artist & Philosopher

The operation of the Heath Robinson Museum continues as our major priority along with our programme of educational activities for children, young people and adults.

We will make applications to appropriate grant giving bodies and use some of our reserves to strengthen our curatorial and learning capabilities. The aim being to increase the capacity of our staff and volunteers to better manage the heritage of which we are guardians in the long term.

6. Responsibilities of the Board of Directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the company at the date of the balance sheet and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing the financial statements the directors will ensure that they: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The directors have reviewed the financial and operational situation of the Trust and have concluded that it continues to be a going concern and is unlikely to become insolvent within the next twelve months.

Up to 31.3.23 the Trust expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet as at 31.3.24. This decision has the concurrence of our Independent Examiner.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. Management Accounts are produced monthly and reviewed at the Management Board meeting. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors who served during the year and up to the date of this report are set out on pages 1&2 of this report.

Operational decision making has increasingly been delegated to the Management Board which was created as a result of the Governance Review concluded in December 2015. The Management Board reviews all policies and procedures on a rolling basis resulting in a review of each of them within two years.

7. Independent Examiner

Under the Charities Act 2006 the directors have appointed MBR Accountancy (formerly Liberty Williams) as Independent Examiners who have carried out an Independent Examination of the company's books.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting under the Charities Act and also taking advantage of the small companies' exemption of Section 415A of the Companies Act 2006.

Approved on 16 November 2024 on behalf of the directors by

C R Lichfield –Treasurer



CHARITY COMMISSION
FOR ENGLAND AND WALES

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567		
		Company No	4172012		
Annual accounts for the period					
Period start date	01/04/2023	To	Period end date	31/03/2024	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	44,428	1,500	-	45,928	54,618
Charitable activities	S02	48,111	-	-	48,111	40,473
Other trading activities	S03	137,970	-	-	137,970	150,424
Investments	S04	2,899	-	-	2,899	3,386
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	233,408	1,500	-	234,908	248,902
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	54,696	-	-	54,696	23,382
Charitable activities	S09	205,555	7,060	-	212,615	230,174
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	260,251	7,060	-	267,311	253,556
Net income/(expenditure) before tax for the reporting period	S13	-26,842	-5,560	-	-32,402	-4,655
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	-26,842	-5,560	-	-32,402	-4,655
Net gains/(losses) on investments	S16	-5,400	-	-	-5,400	-
Net income/(expenditure)	S17	-32,242	-5,560	-	-37,802	-4,655
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	-32,242	-5,560	-	-37,802	-4,655
Reconciliation of funds:						
Total funds brought forward	S23	321,879	6,060	-	327,939	332,594
Total funds carried forward	S24	289,637	500	-	290,137	327,939

Section B Balance sheet

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	8,051	-	-	8,051	9,590
Debtors	(Note 19)	B07	43,777	-	-	43,777	45,858
Investments	(Note 17.4)	B08	66,000	-	-	66,000	71,400
Cash at bank and in hand	(Note 24)	B09	245,744	500	-	246,244	263,354
Total current assets		B10	363,572	500	-	364,072	390,202
Creditors: amounts falling due within one year	(Note 20)	B11	67,644	-	-	67,644	49,257
Net current assets/(liabilities)		B12	295,928	500	-	296,428	340,945
Total assets less current liabilities		B13	295,928	500	-	296,428	340,945
Creditors: amounts falling due after one year	(Note 20)	B14	6,291	-	-	6,291	13,005
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	289,637	500	-	290,137	327,939
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		500		500	10,755
Unrestricted funds		B19	263,537		-	263,537	290,339
Revaluation reserve		B20	26,100			26,100	31,500
Fair value reserve		B21					
Total funds		B22	289,637	500	-	290,137	332,594

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
X	Cliff Lichfield	
X	Jean Lammiman	
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	X	
	Cliff Lichfield	Print name

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* ☒ the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* ☒ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

☒

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

☒

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated

Section C	Notes to the accounts	(cont)
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Note 2

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓		

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
	✓	

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
	✓	

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
------	-----	------

royalties and dividends	be measured reliably.	<table><tr><td>✓</td><td></td><td></td></tr></table>	✓					
✓								
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓
Yes*	No*	N/a*						
		✓						
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓		
Yes*	No*	N/a*						
✓								

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td>✓</td><td></td></tr></table> <table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td>✓</td><td></td></tr></table>	Yes*	No*	N/a*		✓		Yes*	No*	N/a*		✓	
Yes*	No*	N/a*												
	✓													
Yes*	No*	N/a*												
	✓													
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td></td><td>✓</td></tr></table>	Yes*	No*	N/a*			✓						
Yes*	No*	N/a*												
		✓												
Redundancy cost	The charity made no redundancy payments during the reporting period.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Deferred income	No material item of deferred income has been included in the accounts.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓								
Yes*	No*	N/a*												
✓														

2.4 ASSETS

INTANGIBLE ASSETS										
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least									
	They are valued at cost.									
	The depreciation rates and methods used are disclosed in note 14.									
	<table><tr><td colspan="3">£1,500</td></tr><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	£1,500			Yes*	No*	N/a*	✓		
£1,500										
Yes*	No*	N/a*								
✓										
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.									
	They are valued at cost.									
	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td>✓</td><td></td></tr></table>	Yes*	No*	N/a*		✓				
Yes*	No*	N/a*								
	✓									
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.									
	They are valued at cost.									
	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td></td><td>✓</td><td></td></tr></table>	Yes*	No*	N/a*		✓				
Yes*	No*	N/a*								
	✓									
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.									
	<table><tr><td>Yes*</td><td>No*</td><td>N/a*</td></tr><tr><td>✓</td><td></td><td></td></tr></table>	Yes*	No*	N/a*	✓					
Yes*	No*	N/a*								
✓										

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☐	☐
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☒	☐	☐
Debtors	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☐	☐	☒
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☐	☐
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably.			
	Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	5,004	-	-	5,004	9,529
	Grants provided through local council for Coovid-19 closure support	-	-	-	-	-
	Job Retention Scheme provided by Government for furloughed staff	-	-	-	-	-
	Kickstart scheme grants	-	-	-	-	7,466
	General grants provided by other charities	500	1,500	-	2,000	34,418
	Gift Aid	1,577	-	-	1,577	3,206
	Legacies	37,347	-	-	37,347	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		44,428	1,500	-	45,928	54,618
Charitable activities:	Museum Admission Fees	10,276	-	-	10,276	13,445
	Learning Courses and Events	25,328	-	-	25,328	19,746
	School Visits	2,467	-	-	2,467	1,567
	other Events	267	-	-	267	1,301
	Friends of Museum membership subscriptions	3,292	-	-	3,292	3,083
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	5,250	-	-	5,250	300
	Royalties from the exploitation of intellectual property rights	622	-	-	622	472
	Other (Online Booking Fees)	610	-	-	610	559
	Total	48,111	-	-	48,111	40,473
Other trading activities:	Rental Income	79,066	-	-	79,066	79,066
	Service Charges	13,993	-	-	13,993	14,394
	Lettings of space	7,410	-	-	7,410	9,664
	Car Park	9,787	-	-	9,787	10,264
	Shop Sales	27,714	-	-	27,714	37,036
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
Total		137,970	-	-	137,970	150,424
Income from investments:	Interest income	659	-	-	659	1,331
	Dividend income	2,193	-	-	2,193	2,055
		-	-	-	-	-
	Other	47	-	-	47	-
Total		2,899	-	-	2,899	3,386
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
TOTAL INCOME		233,408	1,500	-	234,908	248,902

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

See 27.2 for restricted grants in PY

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job Retention Grant (furloughed staff)	-	-
Government grant 2	Grants provided through local council for Coronavirus closure support	-	-
Government grant 3	Kickstart scheme grant	-	7,466
Other		-	-
	Total	-	7,466

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

none

Please give details of other forms of government assistance from which the charity has directly benefited.

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Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Section C	Notes to the accounts	(cont.)
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Note 6 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	177	-	-	177	306
	Staging fundraising events	-	-	-	-	-
	purchased Marketing Services	35,200	-	-	35,200	-
	Advertising, marketing, direct mail and publicity (inc Website)	5,695	-	-	5,695	3,930
	Operating charity shop	13,623	-	-	13,623	19,146
	Total expenditure on raising funds	54,696	-	-	54,696	23,382
Expenditure on charitable activities	Staff costs	129,792	6,060	-	135,852	123,626
	Facility cost West House and Museum	49,148	-	-	49,148	50,561
	Exhibition and event costs	1,591	-	-	1,591	14,040
	Learning costs	2,872	1,000	-	3,872	9,749
	Purchased services	2,329	-	-	2,329	6,215
	IT costs	5,119	-	-	5,119	5,726
	Office and other equipment	3,636	-	-	3,636	647
	Other running costs (exc IT)	2,357	-	-	2,357	3,739
	Site development	96	-	-	96	8,790
	Finance & Legal costs	2,510	-	-	2,510	3,561
	non-property liability insurance	4,582	-	-	4,582	2,294
	Volunteer & staff expenses	1,524	-	-	1,524	1,225
	Grants paid / awarded	-	-	-	-	-
	Total expenditure on charitable activities	205,555	7,060	-	212,615	230,174
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Loss on valuation of Investments	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		260,251	7,060	-	267,311	253,556

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	128,013	117,395
Social security costs	5,287	4,047
Pension costs (defined contribution pension plan)	2,552	2,185
Other employee benefits	-	-
Total staff costs	135,852.00	123,626

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4.9	5.1
Governance	0.4	0.4
Other	-	-
Total	5.3	5.5

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£2,552

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Employer NEST contributions

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	66,000	-	-	-	66,000
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	66,000	-	-	-	66,000

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	66,000	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	66,000	-
Grand total (Fair value at year end+Cost less impairment)		66,000

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
66,000	71,400
-	-
-	-
-	-
66,000	71,400

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Valued at the closing sell price on 31st March in the respective years

Section C
Notes to the accounts
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other: Expenditure on Raising Funds					
<i>Opening</i>	-	9,590	-	-	-
<i>Added in period</i>	-	11,803	-	-	-
<i>Expensed in period</i>	-	13,342	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	8,051	-	-	-
Total this year	-	8,051	-	-	-
Total previous year	-	9,590	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	23,238	26,742
Prepayments and accrued income	20,539	19,116
Other debtors	-	-
Total	43,777	45,858

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C	Notes to the accounts	(cont)
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Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	29,160	11,864	6,291	13,005
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	27,965	25,539	-	-
Taxation and social security	9,960	11,360	-	-
Other creditors	559	493	-	-
Total	67,644	49,257	6,291	13,005

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Deferred Income £27,965. (PY £25,539)
1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,593. (PY £21,560)
2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £4,822. (PY £2,989)
4. Deposits against future lettings of space - £1,550 (PY £990)

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	25,539	25,203
Amounts added in current period	105,884	103,460
Amounts released to income	- 103,458	- 103,124
Balance at the end of the reporting period	27,965	25,539

Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The Trust is paying for the costs of a premises extension over 6 years, with 2 years more to go. The cost (£59,573) was taken in a prior period and the outstanding sum treated as a trade creditor, with the amount repayable after March 2025 treated as a long term creditor.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

--

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other - amounts in transit from card and cash sales in the last week of March****Total**

This year £	Last year £
-	-
200,000	235,236
44,237	26,613
2,006	1,504
246,244	263,354

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low

Liquidity risk - minimal

Market

Risk - not significant as limited to Investments held in public company

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C

Notes to the accounts

(cont.)

Note 27

Charity funds

27.1 Details of material funds held and movements during the **CURRENT** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Young Harrow Foundation	R	Grant (Dec 22) to purchase printing presses and develop print making offer at the Museum	2,060	-	- 2,060			-
Finnis Scott Foundation	R	Grant (Feb 23) to help fund the curation of Museum exhibitions in 2023 and 2024.	4,000	-	- 4,000			-
Roland Callingham Foundation grant	R	Restricted for use in Educational activities for children and young people. Grant received in Sept 2023 for school year to June 2024	-	1,000	- 1,000			-
The Arts Society Harrow (TASH)	R	Donation from The Arts Society Harrow (TASH) in March 2024 towards art activities	-	500	-			500
Meccano Society	UR	Non-Restricted Grant		500	- 500			-
Other funds (balancing figure)	UR	N/a	321,879	232,908	- 259,751	-	- 5,400	289,637
Total Funds as per balance sheet			327,939	234,908	- 267,311	-	- 5,400	290,137

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*No*

☐☒

Section C		Notes to the accounts		(cont.)				
Note 27		Charity funds						
27.2 Details of material funds held and movements during the PRIOR reporting period								
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve								
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Fund names								
HLF Sustainability project	R	HLF Sustainability grant.	7,785	-	7,785	-		-
Gryphon Trust	R	Grant for the 2022 exhibition - Scene Through Wood	1,000	-	1,000			-
HLF Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery including work to digitise our collection; and make it available on our new website.	1,970	-	1,970	-	-	-
Young Harrow Foundation	R	Grant (Dec 22) to purchase printing presses and develop print making offer at the Museum	-	4,847	2,787			2,060
Finnis Scott Foundation	R	Grant (Feb 23) to help fund Museum exhibitions in 2023.	-	4,000				4,000
THE ROYAL SOCIETY	R	Grant towards Heath Robinson's 150th Anniversary Events held in 2022	-	3,071	3,071	-		-
The Circles of Art	R	Grant (May 2022) towards childrens art classes inc. those with special educational needs; funding for an Assistant Learning Officer	-	1,500	1,500			-
Roland Callingham Foundation grant	R	Restricted for use in Educational activities for children and young people. Grant received in August 2023 for school year to June 2024	-	1,000	1,000	-		-
Other funds (balancing figure)	UR	N/a	321,839	234,484	234,444	-	-	321,879
Total Funds as per balance sheet			332,594	248,902	253,556	-	-	327,939

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	26,100
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£18,900) and Boiler (£3,600) in West House, contributed to by tenants as part of their annual service charges.	5,130
		31,230

Note 29	Additional Disclosures
---------	------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Trust has a 125 year lease on the land on which the buildings stand. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purposes for which the buildings are used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the buildings have no commercial value to the Trust, outside of the charitable purposes. As a result of these constraints the Trustees have decided not to show the buildings as an asset on the Balance Sheet and all costs of the build have been treated as cost. This decision has the concurrence of our Independent Examiner.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

THE WEST HOUSE & HEATH ROBINSONMUSEUM TRUST

**On accounts for the year
ended**

31 MARCH 2024

**Charity no
(if any)**

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2024

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

31/10/24

Name:

Darren Diamond

**Relevant professional
qualification(s) or body
(if any):**

Fellow of the Association of Chartered Certified Accountants



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

THE WEST HOUSE & HEATH ROBINSONMUSEUM TRUST

**On accounts for the year
ended**

31 MARCH 2024

**Charity no
(if any)**

1086567

Set out on pages

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- the accounting records were not kept in accordance with section 130 of the Charities Act; or
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** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

31/10/24

Name:

Darren Diamond

**Relevant professional
qualification(s) or body
(if any):**

Fellow of the Association of Chartered Certified Accountants

THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales - Charity number 1086567

Accounts

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567
		Company No	4172012
Annual accounts for the period			
Period start date	4/1/2022	To	Period end date 3/31/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	40,200	14,418	-	54,618	64,751
Charitable activities	S02	40,473	-	-	40,473	36,769
Other trading activities	S03	150,424	-	-	150,424	137,760
Investments	S04	3,386	-	-	3,386	2,353
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	234,484	14,418	-	248,902	241,633
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	22,976	406	-	23,382	22,764
Charitable activities	S09	211,468	18,706	-	230,174	186,082
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	234,444	19,112	-	253,556	208,846
Net income/(expenditure) before tax for the reporting period	S13	40	-4,694	-	-4,655	32,787
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	40	-4,694	-	-4,655	32,787
Net gains/(losses) on investments	S16	-	-	-	-	18,000
Net income/(expenditure) Extraordinary items	S17	40	-4,694	-	-4,655	50,787
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	40	-4,694	-	-4,655	50,787
Reconciliation of funds:						
Total funds brought forward	S23	321,839	10,755	-	332,594	281,807
Total funds carried forward	S24	321,879	6,060	-	327,939	332,594

Section B Balance sheet

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		9,590	-	-	9,590	10,037
Debtors (Note 19)	B07		45,858	-	-	45,858	64,550
Investments (Note 17.4)	B08		71,400	-	-	71,400	71,400
Cash at bank and in hand (Note 24)	B09		257,293	6,060	-	263,354	298,766
Total current assets	B10		384,141	6,060	-	390,202	444,753
Creditors: amounts falling due within one year (Note 20)	B11		49,257	-	-	49,257	92,440
Net current assets/(liabilities)	B12		334,884	6,060	-	340,945	352,313
Total assets less current liabilities	B13		334,884	6,060	-	340,945	352,313
Creditors: amounts falling due after one year (Note 20)	B14		13,005	-	-	13,005	19,719
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		321,879	6,060	-	327,939	332,594
Funds of the Charity							
Endowment funds (Note 27)	B17		-			-	-
Restricted income funds (Note 27)	B18			6,060		6,060	10,755
Unrestricted funds	B19		290,379		-	290,379	290,339
Revaluation reserve	B20		31,500			31,500	31,500
Fair value reserve	B21						
Total funds	B22		321,879	6,060	-	327,939	332,594

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
X	Cliff Lichfield	
X	Jean Lammiman	
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	X	
	Cliff Lichfield	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
---	--

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated _____

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☒	☐	☐

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☐	☐

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☐	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☐	☒	☐

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
☐	☒	☐

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☐	☐

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☐	☐

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☒	☐	☐

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
☐	☐	☒

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
☒	☐	☐

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
☒	☐	☐

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
☒	☐	☐

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
☒	☐	☐

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
☐	☒	☐

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
☐	☒	☐

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
☐	☐	☒

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
☐	☐	☒

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
☒	☐	☐

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
☒	☐	☐

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
☒	☐	☐

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
☒	☐	☐

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
☒	☐	☐

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

£1,500

They are valued at cost.

Yes*	No*	N/a*
☒	☐	☐

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
☐	☒	☐

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
☐	☒	☐

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		☒	☐	☐
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☐	☐
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☐	☐
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably. Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Section C	Notes to the accounts	(cont.)
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Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	9,529	-	-	9,529	18,359
	Grants provided through local council for Covid-19 closure support	-	-	-	-	9,000
	Job Retention Scheme provided by Government for furloughed staff	-	-	-	-	3,357
	Kickstart scheme grants	7,466	-	-	7,466	6,847
	General grants provided by other charities	20,000	14,418	-	34,418	19,200
	Gift Aid	3,206	-	-	3,206	5,488
	Legacies	-	-	-	-	2,500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
Total		40,200	14,418	-	54,618	64,751
Charitable activities:	Museum Admission Fees	13,445	-	-	13,445	9,086
	Learning Courses and Events	19,746	-	-	19,746	15,049
	School Visits	1,567	-	-	1,567	1,775
	other Events	1,301	-	-	1,301	974
	Friends of Museum membership subscriptions	3,083	-	-	3,083	3,712
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	300	-	-	300	5,240
	Royalties from the exploitation of intellectual property rights	472	-	-	472	331
	Other (Online Booking Fees)	559	-	-	559	602
Total		40,473	-	-	40,473	36,769
Other trading activities:	Rental Income	79,066	-	-	79,066	79,066
	Service Charges	14,394	-	-	14,394	12,998
	Lettings of space	9,664	-	-	9,664	6,753
	Car Park	10,264	-	-	10,264	7,225
	Shop Sales	37,036	-	-	37,036	31,718
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
Total		150,424	-	-	150,424	137,760
Income from investments:	Interest income	1,331	-	-	1,331	1,033
	Dividend income	2,055	-	-	2,055	1,320
	Other	-	-	-	-	-
	Total	3,386	-	-	3,386	2,353
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on valuation of Investments	-	-	-	-	18,000
	Other	-	-	-	-	-
Total		-	-	-	-	18,000
TOTAL INCOME		234,484	14,418	-	248,902	259,633

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

See 27.2 for restricted grants in PY

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job Retention Grant (furloughed staff)	-	3,357
Government grant 2	Grants provided through local council for Coronavirus closure support	-	9,000
Government grant 3	Kickstart scheme grant	7,466	6,847
Other		-	-
	Total	7,466	19,204

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

none

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Section C

Notes to the accounts

(cont.)

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	306	-	-	306	349
	Staging fundraising events	-	-	-	-	-
	Advertising, marketing, direct mail and publicity (inc Website)	3,524	406	-	3,930	5,699
	Operating charity shop	19,146	-	-	19,146	16,716
	Total expenditure on raising funds	22,976	406	-	23,382	22,764
Expenditure on charitable activities	Staff costs	119,026	4,600	-	123,626	91,927
	Facility cost West House and Museum	49,916	645	-	50,561	49,445
	Exhibition and event costs	12,516	1,524	-	14,040	5,193
	Learning costs	3,288	6,462	-	9,749	7,863
	Purchased & Consulting services	1,970	4,246	-	6,215	9,676
	Other running costs (inc IT)	8,883	1,230	-	10,112	8,132
	Site development	8,790	-	-	8,790	7,192
	Finance & Legal costs	3,561	-	-	3,561	2,683
	non-property liability insurance	2,294	-	-	2,294	2,213
	Volunteer & staff expenses	1,225	-	-	1,225	808
	Grants paid / awarded	-	-	-	-	950
	Total expenditure on charitable activities	211,468	18,706	-	230,174	186,082
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other	Loss on valuation of Investments	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total other expenditure		-	-	-	-	-
TOTAL EXPENDITURE		234,444	19,112	-	253,556	208,846

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C	Notes to the accounts
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Note 8 **Funds received as agent**

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total		-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C	Notes to the accounts	(cont)
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Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	117,395	87,865
Social security costs	4,047	2,462
Pension costs (defined contribution pension plan)	2,185	1,600
Other employee benefits	-	-
Total staff costs	123,626.38	91,927

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5.1	4.6
Governance	0.4	0.4
Other	-	-
Total	5.5	5.0

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£2,185

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Employer NEST contributions

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Project development costs	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Method of amortisation	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development***15.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual reduction

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1	Heritage asset 2	Heritage asset 3	Heritage asset 4	Total
	£	£	£	£	£
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	71,400	-	-	-	71,400
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	71,400	-	-	-	71,400

*Please specify additions resulting from acquisitions through business combinations, if any.

--

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	71,400	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	71,400	-
Grand total (Fair value at year end+Cost less impairment)		71,400

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
71,400	71,400
-	-
-	-
-	-
71,400	71,400

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Valued at the closing sell price on 31st March in the respective years

Section C
Notes to the accounts
Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other: Expenditure on Raising Funds					
<i>Opening</i>	-	10,037	-	-	-
<i>Added in period</i>	-	17,256	-	-	-
<i>Expensed in period</i>	-	17,703	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	9,590	-	-	-
Total this year	-	9,590	-	-	-
Total previous year	-	10,037	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	26,742	33,595
Prepayments and accrued income	19,116	13,455
Other debtors	-	17,500
Total	45,858	64,550

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C**Notes to the accounts****(cont)****Note 20 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	11,864	22,118	13,005	19,719
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	25,539	60,316	-	-
Taxation and social security	11,360	9,630	-	-
Other creditors	493	375	-	-
Total	49,257	92,440	13,005	19,719

20.2 Deferred income*Please complete this note if the charity has deferred income.**Please explain the reasons why income is deferred.***Deferred Income £25,539.** (PY £25,203)**1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,560.** (PY £21,475)**2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £2,989.** (PY £1,958)**4. Deposits****against future lettings of space - £990** (PY £1,770)**Movement in deferred income account****Balance at the start of the reporting period****Amounts added in current period****Amounts released to income****Balance at the end of the reporting period**

This year £	Last year £
25,203	24,708
103,460	105,815
- 103,124	- 105,320
25,539	25,203

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

[illegible]

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The Trust is paying for the costs of a premises extension over 6 years, with 2 years more to go. The cost (£59,573) was taken in a prior period and the outstanding sum treated as a trade creditor, with the amount repayable after March 2024 treated as a long term creditor.
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.3 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other - amounts in transit from card and cash sales in the last week of March

Total

This year £	Last year £
-	-
235,236	234,003
26,613	63,838
1,504	926
263,354	298,766

Note 25

Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low

Liquidity risk - minimal

Market Risk - not significant as limited to Investments held in quoted company

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Note 26 **Events after the end of the reporting period**

Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C		Notes to the accounts		(cont.)				
Note 27		Charity funds						
27.2 Details of material funds held and movements during the CURRENT reporting period Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
HLF Sustainability project	R	HLF Sustainability grant.	7,785	-	- 7,785	-		-
Gryphon Trust	R	Grant for the 2022 exhibition - Scene Through Wood	1,000	-	- 1,000			-
HLF Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery including work to digitise our collection; and make it available on our new website.	1,970	-	- 1,970	-	-	-
Young Harrow Foundation	R	Grant (Dec 22) to purchase printing presses and develop print making offer at the Museum	-	4,847	- 2,787			2,060
Finnis Scott Foundation	R	Grant (Feb 23) to help fund Museum exhibitions in 2023.	-	4,000				4,000
THE ROYAL SOCIETY	R	Grant towards Heath Robinson's 150th Anniversary Events held in 2022	-	3,071	- 3,071	-		-
The Circles of Art	R	Grant (May 2022) towards childrens art classes inc. those with special educational needs; funding for an Assistant Learning Officer	-	1,500	- 1,500			-
Roland Callingham Foundation grant	R	Restricted for use in Educational activities for children and young people. Grant received in Sept 2022 for school year to June 2023	-	1,000	- 1,000	-		-
			-					
Garfield Weston	UR	Received in Dec 2022 for FY 2022-2023 Running Costs	-	20,000	- 5,000	-	-	15,000
Other funds (balancing figure)	UR	N/a	321,839	214,484	- 229,444	-	-	306,879
Total Funds as per balance sheet			332,594	248,902	- 253,556	-	-	327,939

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
☐	☒

Note 27 Charity funds

27.1 Details of material funds held and movements during the **PRIOR** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. Original grant received from Harrow branch in May 2020.	500	-	500	-	-	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. Grant received October 2020 for Sept 2020 to July 2021 school year.	1,000	-	1,000	-	-	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Educational activities for children and young people. Grants received in Sept 2021 for 2021 to July 2022 school year	-	700	700	-	-	-
Sustainability project	R	HLF Sustainability grant. First part payment £17,500 (50%) received in prior year. Second part accrued in current year. Project commenced March 2019 and due for completion soon, at which point the final 50% (£17,500) of grant will be received. £3.6k committed future spend and £2.4k evaluation still to complete.	- 2,215	17,500	7,500	-	-	7,785
Young Harrow Foundation	R	BBB grant Feb 2021	1,000	-	1,000	-	-	-
Scene Through Wood	R	Gryphon Trust Grant returnable in the event that the planned exhibition - Scene Through Wood - cannot be staged in 2022. See Designated Funds 27.3	-	1,000.00	-	-	-	1,000

Heritage Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant is to complete work to digitise our collection; link the data from existing Modes system and make it available on our new website.	5,185	-	-	3,215	-	-	1,970
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane and improve site appearance	900	-	-	900	-	-	-
Other funds (balancing figure)	UR	N/a	275,437	222,433	-	194,031	-	-	303,839
Total Funds as per balance sheet			281,807	241,633	-	208,846	-	-	314,594

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes* No*

☐ ☒

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	31,500
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£18,900) and Boiler (£3,600) in West House, contributed to by tenants as part of their annual service charges.	3,960
Play in the Park	Funds raised (inc gift aid) and committed to staging and marketing the Play in the Park to be delivered by Illyria in August 2023	3,288
Print making	Committed expenditure on Printing presses and print making equipment	1,070
		39,818

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia payment	Other	TOTAL	
		£	£	£	£	£	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Trust has a 125 year lease on the land on which the buildings stand. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purposes for which the buildings are used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the buildings have no commercial value to the Trust, outside of the charitable purposes. As a result of these constraints the Trustees have decided not to show the buildings as an asset on the Balance Sheet and all costs of the build have been treated as cost. This decision has the concurrence of our Independent Examiner.

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567
		Company No	4172012
Annual accounts for the period			
Period start date	4/1/2022	To	Period end date 3/31/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	40,200	14,418	-	54,618	64,751
Charitable activities	S02	40,473	-	-	40,473	36,769
Other trading activities	S03	150,424	-	-	150,424	137,760
Investments	S04	3,386	-	-	3,386	2,353
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	234,484	14,418	-	248,902	241,633
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	22,976	406	-	23,382	22,764
Charitable activities	S09	211,468	18,706	-	230,174	186,082
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	234,444	19,112	-	253,556	208,846
Net income/(expenditure) before tax for the reporting period	S13	40	-4,694	-	-4,655	32,787
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	40	-4,694	-	-4,655	32,787
Net gains/(losses) on investments	S16	-	-	-	-	18,000
Net income/(expenditure)	S17	40	-4,694	-	-4,655	50,787
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	40	-4,694	-	-4,655	50,787
Reconciliation of funds:						
Total funds brought forward	S23	321,839	10,755	-	332,594	281,807
Total funds carried forward	S24	321,879	6,060	-	327,939	332,594

Section B Balance sheet

			Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	9,590	-	-	9,590	10,037
Debtors	(Note 19)	B07	45,858	-	-	45,858	64,550
Investments	(Note 17.4)	B08	71,400	-	-	71,400	71,400
Cash at bank and in hand	(Note 24)	B09	257,293	6,060	-	263,354	298,766
Total current assets		B10	384,141	6,060	-	390,202	444,753
Creditors: amounts falling due within one year	(Note 20)						
		B11	49,257	-	-	49,257	92,440
Net current assets/(liabilities)		B12	334,884	6,060	-	340,945	352,313
Total assets less current liabilities		B13	334,884	6,060	-	340,945	352,313
Creditors: amounts falling due after one year	(Note 20)						
		B14	13,005	-	-	13,005	19,719
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	321,879	6,060	-	327,939	332,594
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		6,060		6,060	10,755
Unrestricted funds		B19	290,379		-	290,379	290,339
Revaluation reserve		B20	31,500			31,500	31,500
Fair value reserve		B21					
Total funds		B22	321,879	6,060	-	327,939	332,594

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
X	Cliff Lichfield	
X	Jean Lammiman	
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	X	
	Cliff Lichfield	Print name

Section C**Notes to the accounts****Note 1 Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
☒	☐	☐

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
☒	☐	☐

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
☒	☐	☐

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
☐	☐	☒

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
☐	☐	☒

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
☐	☐	☒

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
☐	☐	☒

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
☐	☐	☒

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
☐	☒	☐

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
☐	☒	☐

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
☒	☐	☐

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
☒	☐	☐

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Yes*	No*	N/a*
☒	☐	☐

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
☐	☐	☒

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
☒	☐	☐

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
☒	☐	☐

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
☒	☐	☐

2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Yes*	No*	N/a*
☒	☐	☐

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Yes*	No*	N/a*
☐	☒	☐

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
☐	☒	☐

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Yes*	No*	N/a*
☐	☐	☒

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Yes*	No*	N/a*
☐	☐	☒

Redundancy cost The charity made no redundancy payments during the reporting period.

Yes*	No*	N/a*
☒	☐	☐

Deferred income No material item of deferred income has been included in the accounts.

Yes*	No*	N/a*
☒	☐	☐

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Yes*	No*	N/a*
☒	☐	☐

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes*	No*	N/a*
☒	☐	☐

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes*	No*	N/a*
☒	☐	☐

2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

£1,500

They are valued at cost.

Yes*	No*	N/a*
☒	☐	☐

The depreciation rates and methods used are disclosed in note 14.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
☐	☒	☐

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

Yes*	No*	N/a*
☐	☒	☐

They are valued at cost.

Yes*	No*	N/a*
☐	☐	☒

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
		☒	☐	☐
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☐	☐
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☒	☐	☐
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☐	☐
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably. Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Section C	Notes to the accounts	(cont.)
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Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	9,529	-	-	9,529	18,359
	Grants provided through local council for Covid-19 closure support	-	-	-	-	9,000
	Job Retention Scheme provided by Government for furloughed staff	-	-	-	-	3,357
	Kickstart scheme grants	7,466	-	-	7,466	6,847
	General grants provided by other charities	20,000	14,418	-	34,418	19,200
	Gift Aid	3,206	-	-	3,206	5,488
	Legacies	-	-	-	-	2,500
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		40,200	14,418	-	54,618	64,751
Charitable activities:	Museum Admission Fees	13,445	-	-	13,445	9,086
	Learning Courses and Events	19,746	-	-	19,746	15,049
	School Visits	1,567	-	-	1,567	1,775
	other Events	1,301	-	-	1,301	974
	Friends of Museum membership subscriptions	3,083	-	-	3,083	3,712
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	300	-	-	300	5,240
	Royalties from the exploitation of intellectual property rights	472	-	-	472	331
	Other (Online Booking Fees)	559	-	-	559	602
	Total	40,473	-	-	40,473	36,769
Other trading activities:	Rental Income	79,066	-	-	79,066	79,066
	Service Charges	14,394	-	-	14,394	12,998
	Lettings of space	9,664	-	-	9,664	6,753
	Car Park	10,264	-	-	10,264	7,225
	Shop Sales	37,036	-	-	37,036	31,718
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
	Total	150,424	-	-	150,424	137,760
Income from investments:	Interest income	1,331	-	-	1,331	1,033
	Dividend income	2,055	-	-	2,055	1,320
	Other	-	-	-	-	-
	Total	3,386	-	-	3,386	2,353
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on valuation of Investments	-	-	-	-	18,000
	Other	-	-	-	-	-
	Total	-	-	-	-	18,000
TOTAL INCOME		234,484	14,418	-	248,902	259,633

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

See 27.2 for restricted grants in PY

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job Retention Grant (furloughed staff)	-	3,357
Government grant 2	Grants provided through local council for Coronavirus closure support	-	9,000
Government grant 3	Kickstart scheme grant	7,466	6,847
Other		-	-
	Total	7,466	19,204

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

none

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Section C

Notes to the accounts

(cont.)

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	306	-	-	306	349
	Staging fundraising events	-	-	-	-	-
	Advertising, marketing, direct mail and publicity (inc Website)	3,524	406	-	3,930	5,699
	Operating charity shop	19,146	-	-	19,146	16,716
	Total expenditure on raising funds	22,976	406	-	23,382	22,764
Expenditure on charitable activities	Staff costs	119,026	4,600	-	123,626	91,927
	Facility cost West House and Museum	49,916	645	-	50,561	49,445
	Exhibition and event costs	12,516	1,524	-	14,040	5,193
	Learning costs	3,288	6,462	-	9,749	7,863
	Purchased & Consulting services	1,970	4,246	-	6,215	9,676
	Other running costs (inc IT)	8,883	1,230	-	10,112	8,132
	Site development	8,790	-	-	8,790	7,192
	Finance & Legal costs	3,561	-	-	3,561	2,683
	non-property liability insurance	2,294	-	-	2,294	2,213
	Volunteer & staff expenses	1,225	-	-	1,225	808
	Grants paid / awarded	-	-	-	-	950
	Total expenditure on charitable activities	211,468	18,706	-	230,174	186,082
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Loss on valuation of Investments	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		234,444	19,112	-	253,556	208,846

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C
Notes to the accounts
Note 8 Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Section C	Notes to the accounts
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Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Section C	Notes to the accounts
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Note 10 **Details of certain types of expenditure**

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
0	0
0	0
0	0
0	0

Section C	Notes to the accounts	(cont)
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Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	117,395	87,865
Social security costs	4,047	2,462
Pension costs (defined contribution pension plan)	2,185	1,600
Other employee benefits	-	-
Total staff costs	123,626.38	91,927

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5.1	4.6
Governance	0.4	0.4
Other	-	-
Total	5.5	5.0

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£2,185
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Employer NEST contributions

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	

Grantmaking

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
Activity or project 1	0		£	£0
Activity or project 2			-	-
Activity or project 3			-	-
Activity or project 4			-	-
Total	-	-	-	

Please enter "Nil" if the charity does not identify and/or allocate support costs.

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		

Note 14 **Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied and significant assumptions

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

--

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

--

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

--

* The "transfers" row is for movements between fixed asset categories.
** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of

Note 15 Intangible assets*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Project development costs	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Method of amortisation	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Amortisation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

15.3 Net book value

Nat book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development***15.5 Impairment***Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

--

the name of independent valuer, if applicable

--

the methods applied

--

the carrying amount that would have been recognised had the assets been carried under the cost model.

--

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

--

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

--

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

--

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

--

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

--

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

--

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual reduction

Note 16 Heritage assets

Please complete this note if the charity has heritage assets

16.1 General disclosures for all charities holding heritage assets

(i) Explain the nature and scale of heritage assets held.

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Nat book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Section C

Notes to the accounts

(cont)

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	71,400	-	-	-	71,400
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	71,400	-	-	-	71,400

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	71,400	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	71,400	-
Grand total (Fair value at year end+Cost less impairment)		71,400

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
71,400	71,400
-	-
-	-
-	-
71,400	71,400

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Valued at the closing sell price on 31st March in the respective years

Section C
Notes to the accounts
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other: Expenditure on Raising Funds					
<i>Opening</i>	-	10,037	-	-	-
<i>Added in period</i>	-	17,256	-	-	-
<i>Expensed in period</i>	-	17,703	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	9,590	-	-	-
Total this year	-	9,590	-	-	-
Total previous year	-	10,037	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	26,742	33,595
Prepayments and accrued income	19,116	13,455
Other debtors	-	17,500
Total	45,858	64,550

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C**Notes to the accounts****(cont)****Note 20****Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	11,864	22,118	13,005	19,719
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	25,539	60,316	-	-
Taxation and social security	11,360	9,630	-	-
Other creditors	493	375	-	-
Total	49,257	92,440	13,005	19,719

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Deferred Income £25,539. (PY £25,203)

1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,560. (PY £21,475)

2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £2,989. (PY £1,958)

4. Deposits

against future lettings of space - £990 (PY £1,770)

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income

Balance at the end of the reporting period

This year £	Last year £
25,203	24,708
103,460	105,815
- 103,124	- 105,320
25,539	25,203

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

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Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.	The Trust is paying for the costs of a premises extension over 6 years, with 2 years more to go. The cost (£59,573) was taken in a prior period and the outstanding sum treated as a trade creditor, with the amount repayable after March 2024 treated as a long term creditor.
22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.	

Note 23 Contingent liabilities and contingent assets

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

23.3 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other - amounts in transit from card and cash sales in the last week of March

Total

This year £	Last year £
-	-
235,236	234,003
26,613	63,838
1,504	926
263,354	298,766

Note 25

Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low

Liquidity risk - minimal

Market Risk - not significant as limited to Investments held in quoted company

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 26	Events after the end of the reporting period
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Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Section C		Notes to the accounts		(cont.)				
Note 27		Charity funds						
27.2 Details of material funds held and movements during the CURRENT reporting period Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.								
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
HLF Sustainability project	R	HLF Sustainability grant.	7,785	-	- 7,785	-		-
Gryphon Trust	R	Grant for the 2022 exhibition - Scene Through Wood	1,000	-	- 1,000			-
HLF Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery including work to digitise our collection; and make it available on our new website.	1,970	-	- 1,970	-	-	-
Young Harrow Foundation	R	Grant (Dec 22) to purchase printing presses and develop print making offer at the Museum	-	4,847	- 2,787			2,060
Finnis Scott Foundation	R	Grant (Feb 23) to help fund Museum exhibitions in 2023.	-	4,000				4,000
THE ROYAL SOCIETY	R	Grant towards Heath Robinson's 150th Anniversary Events held in 2022	-	3,071	- 3,071	-		-
The Circles of Art	R	Grant (May 2022) towards childrens art classes inc. those with special educational needs; funding for an Assistant Learning Officer	-	1,500	- 1,500			-
Roland Callingham Foundation grant	R	Restricted for use in Educational activities for children and young people. Grant received in Sept 2022 for school year to June 2023	-	1,000	- 1,000	-		-
			-					
Garfield Weston	UR	Received in Dec 2022 for FY 2022-2023 Running Costs	-	20,000	- 5,000	-	-	15,000
Other funds (balancing figure)	UR	N/a	321,839	214,484	- 229,444	-	-	306,879
Total Funds as per balance sheet			332,594	248,902	- 253,556	-	-	327,939

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
☐	☒

Note 27 Charity funds

27.1 Details of material funds held and movements during the **PRIOR** reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. Original grant received from Harrow branch in May 2020.	500	-	500	-	-	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. Grant received October 2020 for Sept 2020 to July 2021 school year.	1,000	-	1,000	-	-	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Educational activities for children and young people. Grants received in Sept 2021 for 2021 to July 2022 school year	-	700	700	-	-	-
Sustainability project	R	HLF Sustainability grant. First part payment £17,500 (50%) received in prior year. Second part accrued in current year. Project commenced March 2019 and due for completion soon, at which point the final 50% (£17,500) of grant will be received. £3.6k committed future spend and £2.4k evaluation still to complete.	- 2,215	17,500	7,500	-	-	7,785
Young Harrow Foundation	R	BBB grant Feb 2021	1,000	-	1,000	-	-	-
Scene Through Wood	R	Gryphon Trust Grant returnable in the event that the planned exhibition - Scene Through Wood - cannot be staged in 2022. See Designated Funds 27.3	-	1,000.00	-	-	-	1,000

Heritage Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant is to complete work to digitise our collection; link the data from existing Modes system and make it available on our new website.	5,185	-	-	3,215	-	-	1,970
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane and improve site appearance	900	-	-	900	-	-	-
Other funds (balancing figure)	UR	N/a	275,437	222,433	-	194,031	-	-	303,839
Total Funds as per balance sheet			281,807	241,633	-	208,846	-	-	314,594

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes* No*

☐ ☒

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	31,500
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£18,900) and Boiler (£3,600) in West House, contributed to by tenants as part of their annual service charges.	3,960
Play in the Park	Funds raised (inc gift aid) and committed to staging and marketing the Play in the Park to be delivered by Illyria in August 2023	3,288
Print making	Committed expenditure on Printing presses and print making equipment	1,070
		39,818

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

1

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					
		This year					Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia payment	Other	TOTAL	
		£	£	£	£	£	
		£	£	£	£	£	

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29**Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Trust has a 125 year lease on the land on which the buildings stand. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purposes for which the buildings are used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the buildings have no commercial value to the Trust, outside of the charitable purposes. As a result of these constraints the Trustees have decided not to show the buildings as an asset on the Balance Sheet and all costs of the build have been treated as cost. This decision has the concurrence of our Independent Examiner.



Section A

Independent Examiner's Report

Report to the trustees/
members of

The West House & Heath Robinson Museum Trust

On accounts for the year
ended

31 March 2023

Charity no
(if any)

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

29/9/23

Name:

Darren Diamond

Relevant professional
qualification(s) or body
(if any):

Fellow of The Association of Chartered Certified Accountants

Address: c/o 262 High Road Harrow Weald

HA3 7BB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales - Charity number 1086567

Accounts

**THE WEST HOUSE AND HEATH ROBINSON MUSEUM
TRUST - CHARITY No 1086567**

A COMPANY LIMITED BY GUARANTEE - No 4172012

REPORT OF THE DIRECTORS

The Directors present their Annual Report and Accounts of the Company for the year to 31st March 2022.

1. Reference and Administrative Information

Charity Name	The West House and Heath Robinson Museum Trust
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Charity registration number	1086567
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Company registration number	4172012
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Registered Office	50 West End Lane, Pinner, Middlesex HA5 1AE
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Independent Examiner	Liberty Williams Certified Accountants 262 High Road Harrow Weald, Middlesex HA3 7BB
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Solicitors	Harold Benjamin Solicitors Hill House, 67-71 Lowlands Road Harrow, Middlesex HA1 3EQ
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Directors and Trustees

The Directors of the company are its trustees and throughout this report are collectively referred to as the directors or the board of directors. Those serving during the year and since the year end are as follows; -

John Barford

Geraldine Beare
Deena Dwala
Nicholas J Coleman (resigned 29 April 2022)
Judith Elliott
Keith Ferry (resigned July 2021)
Peter Higginson
Jean Lammiman
Clifford Lichfield
Paul Osborn
Navin Shah
Phillip Snell
Cynthia Wells (until Jan 2022)
Thomas Whiting

2. Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 March 2001 and registered as a charity on 14 May 2001. The company was established under a Memorandum of Association and Articles of Association agreed by the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The Directors include:

- six members of the local community
- two representatives from the William Heath Robinson Trust,
- a Councillor nominated by the London Borough of Harrow
- a current Councillor of the London Borough of Harrow
- a member of the Greater London Authority.

Director Induction and Training

There are three formal directors' meetings each year with a number of ad hoc meetings where necessary to progress matters. In principle the directors learn on the job with formal training as required. All newly appointed trustees are encouraged to attend external trustee & governance training courses. Those directors who are members of the Management Board and live locally meet monthly (via Zoom currently) at Management Board meetings and informally more frequently.

Risk Management

The directors have implemented a risk management strategy which comprises: -

- reviews of the museum project and all other operations with Heritage Lottery Fund support via the Resilient Heritage Fund to identify risks. This started in 2019 and was due to conclude in March 2020. Covid19 has caused a deferment of the end of this project with HLF's agreement. Anticipated completion by December 2022.

- the establishment of procedures to mitigate the risks identified:

 - the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

 - financial transactions require at least one director's signature and that of one other officer for all payments: and

 - employees have limited delegation to commit funds on behalf of the Trust.

Organisational Structure

The company currently has 11 directors, 2 volunteer managers, one full time plus four part-time employees. The directors reach strategic decisions amongst themselves which are then implemented. All major decisions are recorded. Operational decisions are taken at monthly Management Board Meetings and recorded.

Related Parties

The board of directors currently includes a councillor nominated by the London Borough of Harrow (the Trust's landlord) and one other councillor.

Objectives

The Charity's primary objective is to preserve West House, West End Lane, Pinner in the following ways; -
as a community and learning facility
to create and maintain a shrine within West House as a war memorial and to house the Pinner Books of Remembrance
to build and operate a Museum as a permanent home for the William Heath Robinson Trust's Collection of illustrations and other artefacts.

3. Achievements and Performance

The Covid-19 pandemic caused major disruption to all of the Trust's operations. The museum was closed to the public for four weeks in the financial year. Museum visitor numbers were 2766, compared with 711 in the previous Covid-impacted year. Shop sales of £32K showed a recovery from the £13K of 2020/1 but remained 18% below pre-Covid levels. The timing of rental income from the café (Daisy's in the Park) and dentist (West House Partnership) continued to be disrupted though to a lesser extent than in the prior year. The Covid-related cost reduction actions were gradually lifted as government

restrictions permitted while government grants at £19K were £60K less than in 2020/1.

Activities in the Verden Gallery were reinstated but no Pinner Adult Education Society lectures were held due to these audiences' continued reluctance to meet in large groups.

The role of Learning Officer for Children & Young People has now reverted to a four day per week role. Following successful performance, the Museum Operations Assistant post was converted to a permanent four day per week position. All staff posts are now funded entirely from the Trust's own resources.

West House & the museum continued to provide a focal point in the revitalisation of Pinner Memorial Park and the café, Daisy's in the Park, continued its popularity when allowed to operate. The enlarged kitchen and glass conservatory are significant improvements. West House Dental continues to thrive. These tenancies provide an income stream to support the objectives of the Trust and rebounded robustly from the restrictions imposed during Covid.

Daisy's in the Park continues to operate the Quiet Room as part of the café. The Shrine and Books of Remembrance have been retained within a semi-enclosed glass screened area allowing continued access by the public.

The Friends of Heath Robinson Museum, initially established to offer special access to exhibitions and other Museum events to those who had made significant donations, now has over 200 members with 67 of those paying an annual subscription.

The two refurbished blockhouses on the West End Lane boundary have provided room for staff and volunteers to meet and relax and an order preparation area for on-line retail operations which contributed 14% of retail sales.

Although the Heath Robinson Museum was opened in October 2016, practical completion of the building was achieved in September 2017. This is the major part of the Heritage Lottery Funded project which was completed in December 2018. Snagging was completed by the

contractor in mid-2022 and the final account paid by September 2022.

From the re-opening of the museum in May 2021 to the end of August we presented an exhibition of John Hassall's Illustrations. By contrast from September until January 2022 the quirky children's stories and illustrations of Korky Paul were on display. Our final exhibition of the financial year was based on Heath Robinson's Children's Stories.

4. Financial Review

Total income for the year was £259,633, a 7% increase driven primarily by the post-Covid recovery of learning activities and shop sales with a gain on the revaluation of investments offsetting the withdrawal of government grants related to coronavirus. The Restricted Fund of £10,755 relates to donations made for specific purposes: Heritage Lottery Emergency Fund (£1,970) is the balance remaining to finish creating a new website and to cover residual Covid-19 related costs and the HLF Sustainability Grant (balance of £7,785) to support the volunteer led organisation with the recruitment of more paid staff. Income from museum entry fees and learning events rose to £25,910, though significantly higher than last year, remained 26% below pre-Covid levels.

This reflected the continued reluctance of many of our supporters to re-join group activities. However, Friends of the Museum membership subscriptions rose by 30% reflecting support from new and loyal supporters in difficult times.

Unrestricted donations rose more than fourfold to £18,359 while government grants declined by £60,000 to £19,000. Retail sales grew 148% to £32,019, still 18% below the pre-Covid level. There was an unrealised gain on investment of £18,000.

Expenditure totalled £208,845 (8% more than the prior year) which included £91,927 on staff costs, £69,047 on

running costs for the museum and West House and £6,450 on site development, resulting in an excess of income over expenditure for the year of £50,787.

Investment Policy

All funds not immediately required for use are held on deposit with Shawbrook Bank, a subsidiary of CAF Bank. £50,000 was deposited in September 2018 and a further £100,000 in April 2019. The yield was 0.8% from April 2021, declining to 0.3% from July 2021. We continue to hold 6000 donated shares in James Latham plc.

Reserves Policy

To maintain sufficient reserves to cover known future liabilities e.g. retention payments for the museum build plus related architects fees (approx. £40,000). In addition: six months running costs of approx. £50,000.

5. Plans for Future Periods and the Impact of Covid19

West House and the museum were reopened in May 2021, having been closed since 19 March 2020 as a result of the Covid19 restrictions imposed by the government. Visitor numbers are still below pre-Covid levels and still show a reluctance of our visitor demographic to want to venture far or meet in numbers.

We intend to take advantage of the any government support that may be available in terms of Business Rate relief and support towards energy costs. Energy costs are particularly significant for the museum as the galleries have to be maintained at a constant temperature and humidity at all times.

The exhibition running at the year end, Heath Robinson's Children's Stories will continue until May followed by The Humour of William Heath Robinson until September.

Wood engraving will feature in “Scene through Wood” from September until December with Heath Robinson’s Shakespeare running until March 2023.

The operation of the Heath Robinson Museum continues as our major priority this year along with our programme of educational activities for children, young people and adults. Our major target for fundraising in 2022/23 is the replacement of the grant from John Lyon’s Charity covering Learning staff costs and the continued funding of the now full-time Museum Manager previously covered by the Heritage Lottery Fund.

We will apply the remaining HLF Resilient Heritage grant to complete funding changes for marketing support, additional Learning, Curatorial and Finance staff to strengthen the organisation. The aim being to increase the capacity of our staff and volunteers to better manage the heritage of which we are guardians in the long term. We will make applications to appropriate grant giving bodies.

6. Responsibilities of the Board of Directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the company at the date of the balance sheet and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing the financial statements the directors will ensure that they:

-

- select suitable accounting policies and apply them consistently;

- make judgements and estimates that are reasonable and prudent; and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis. The directors have reviewed the financial and operational situation of the Trust and have concluded that it continues to be a going concern and is unlikely to become insolvent within the next twelve months.

Up to 31.3.22 the Trust has expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet as at 31.3.22. This decision has the concurrence of our Independent Examiner.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors who served during the year and up to the date of this report are set out on page 1 of this report.

Operational decision making has increasingly been delegated to the Management Board which was created as a result of the Governance Review concluded in December 2015. The Management Board reviews all policies and procedures on a rolling basis resulting in a review of all of them within two years.

7. Independent Examiner

Under the Charities Act 2006 the directors have appointed Liberty Williams as Independent Examiner who has carried out an Independent Examination of the company's books.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting under the Charities Act and also taking advantage of the small companies' exemption of Section 415A of the Companies Act 2006.

Approved on 25 August 2022 on behalf of the directors by

C R Lichfield -Treasurer

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567		
		Company No	4172012		
Annual accounts for the period					
Period start date	04/01/2021	To	Period end date	03/31/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	45,551	19,200	-	64,751	109,743
Charitable activities	S02	36,769	-	-	36,769	7,181
Other trading activities	S03	137,760	-	-	137,760	107,362
Investments	S04	2,353	-	-	2,353	2,497
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	222,433	19,200	-	241,633	226,783
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	19,794	2,970	-	22,764	17,050
Charitable activities	S09	174,237	11,845	-	186,082	176,457
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	194,030	14,815	-	208,846	193,507
Net income/(expenditure) before tax for the reporting period						
Tax payable	S13	28,402	4,385	-	32,787	33,276
	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
Net gains/(losses) on investments	S15	28,402	4,385	-	32,787	33,276
	S16	18,000	-	-	18,000	15,300
Net income/(expenditure)	S17	46,402	4,385	-	50,787	48,576
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	46,402	4,385	-	50,787	48,576
Reconciliation of funds:						
Total funds brought forward	S23	275,437	6,370	-	281,807	233,231
Total funds carried forward	S24	321,839	10,755	-	332,594	281,807

Section B Balance sheet

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets (Note 15)		B01	-	-	-	-	-
Tangible assets (Note 14)		B02	-	-	-	-	-
Heritage assets (Note 16)		B03	-	-	-	-	-
Investments (Note 17)		B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks (Note 18)		B06	10,037	-	-	10,037	11,094
Debtors (Note 19)		B07	64,550	-	-	64,550	52,040
Investments (Note 17.4)		B08	71,400	-	-	71,400	53,400
Cash at bank and in hand (Note 24)		B09	288,012	10,755	-	298,766	271,943
Total current assets		B10	433,998	10,755	-	444,753	388,477
Creditors: amounts falling due within one year (Note 20)		B11	92,440	-	-	92,440	80,237
Net current assets/(liabilities)		B12	341,558	10,755	-	352,313	308,240
Total assets less current liabilities		B13	341,558	10,755	-	352,313	308,240
Creditors: amounts falling due after one year (Note 20)		B14	19,719	-	-	19,719	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	321,839	10,755	-	332,594	308,240
Funds of the Charity							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	10,755	-	10,755	-
Unrestricted funds		B19	290,339	-	-	290,339	-
Revaluation reserve		B20	31,500	-	-	31,500	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	321,839	10,755	-	332,594	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
X	Cliff Lichfield	
X	Jean Lammiman	
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
	X	
	Cliff Lichfield	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

the Statement of Recommended Practice (SORP) for Charities, when preparing their accounts in accordance with the Companies Act 2006 in the UK and Republic of Ireland (FRS 102).

- and with*

✓

the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)

- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern, please provide a disclosure in note 1, "Going concern", if applicable, if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policy note { }.

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the repo

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of any changes;

(ii) the effect of the change on income and expense or assets and liabilities for the current period; and

(iii) where practicable, the effect of the change in one or more future periods.

1.5 Material prior year errors

No material prior year error have been identified in the reportir

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and

(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.

accounts

convention with items recognised at cost or transaction accounts.

practice: Accounting and Reporting by Charities
in accordance with the Financial Reporting Standard applicable
(FRS 102) issued on 16 July 2014

applicable in the United Kingdom and Republic of

--

***conditions that cast significant doubt on the
provide the following details or state "Not***

have been made to the accounting policies adopted in

--

rting period (3.46 FRS102 SORP).

ng period (3.47 FRS102 SORP).

--

Note 2

Accounting policies

This standard list of accounting policies has been applied. If a different or additional policy has been adopted then this should be disclosed.

2.1 RECONCILIATION WITH PREVIOUS GENERAL PRACTICE

Please provide a description of the nature of each change in accounting policy

--

Reconciliation of funds per previous GAAP to funds determined

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated

Reconciliation of net income/(net expenditure) per previous period to FRS 102

	End of period £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

*ed by the charity except for those deleted. Where a
s is detailed in the box below.*

GENERALLY ACCEPTED ACCOUNTING

--

etermined under FRS 102

ious GAAP to net income/(net expenditure) under

Section C

Note 2

2.2 INCOME

Recognition of income

Accounting policies

These are included in the Stat

- the charity becomes ent
- it is more likely than not
- the monetary value can

Offsetting

There has been no offsetting r
required or permitted by the F

Grants and donations

Grants and donations are only
criteria are met (5.10 to 5.12

In the case of performance re
that the charity has provided
only occurs when the perform

Legacies

Legacies are included in the S
grant of probate, the executor
estate and any conditions att
charity or have been met.

Government grants

The charity has received gove

Tax reclaims on donations and gifts

Gift Aid receivable is included
Any Gift Aid amount recover
treated as an addition to the s
terms of the appeal have spe

Contractual income and performance related grants

This is only included in the So
services or met the performar

Donated goods

Donated goods are measured
exchanged) unless impractica

The cost of any stock of good
the fair value of those gifts at
receipt. In the reporting perio
as an expense at the carrying

Donated goods for resale are
expected proceeds from sale
from other trading activities

	from other trading activities' value sheet. On its sale the value of activities' and the proceeds from activities'.
	Goods donated for on-going use and included in the SoFA as in
	Gifts in kind for use by the charity when receivable.
Donated services and facilities	Donated services and facilities the gift to the charity provider
	Donated services and facilities with an equivalent amount recorded in the SOFA.
Support costs	The charity has incurred expenses
Volunteer help	The value of any voluntary help in the trustees' annual report.
Income from interest, royalties and dividends	This is included in the accounts and can be measured reliably.
Income from membership subscriptions	Membership subscriptions received from Legacies.
	Membership subscriptions where benefits are recognised as income from charitable activities
Settlement of insurance claims	Insurance claims are only included if the criteria are met (5.10 to 5.12) in the SoFA.
Investment gains and losses	This includes any realised or unrealised gain or loss resulting from investments in the year.
2.3 EXPENDITURE AND LIABILITIES	
Liability recognition	Liabilities are recognised where there is a constructive obligation and the obligation can be measured reliably.
Governance and support costs	Support costs have been allocated to governance. Governance costs comprise all costs incurred in compliance with regulation and

	Support costs include central categories on a basis consist floor areas, or per capita, staf
Grants with performance conditions	Where the charity gives a gra service or output to be provid recipient of the grant has prov
Grants payable without performance conditions	Where there are no conditions realistically avoid the commiti recognised.
Redundancy cost	The charity made no redunda
Deferred income	No material item of deferred i
Creditors	The charity has creditors whic discounts
Provisions for liabilities	A liability is measured on recc measured at the best estimat reporting date
Basic financial instruments	The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they c
	They are valued at cost.
	The depreciation rates and m
Intangible fixed assets	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
	They are valued at cost.
Heritage assets	The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di
	They are valued at cost.
Investments	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a

	end. The same treatment is a measured reliably in which ca
	Investments held for resale or maturity date of less than 1 y
Stocks and work in progress	Stocks held for sale as part of net realisable value.
	Goods or services provided as value based on the service po
	Work in progress is valued at contract.
Debtors	Debtors (including trade debt recognition at settlement and charity. Subsequently, they a be received.
Current asset investments	The charity has investments v cash equivalents with a matur and cash equivalents with a n rather than to meet short-term
	They are valued at fair value
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid measured reliably. Assets purchased with func

ement of Financial Activities (SoFA) when:
 itled to the resources;
 that the trustees will receive the resources;
 be measured with sufficient reliability.

Yes*	No*	N/a*
☒	☐	☐

of assets and liabilities, or income and expenses, unless
 FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
☒	☐	☐

/ included in the SoFA when the general income recognition
 FRS102 SORP).

Yes*	No*	N/a*
☒	☐	☐

lated grants, income must only be recognised to the extent
 the specified goods or services as entitlement to the grant
 ance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
☐	☐	☒

ioFA when receipt is probable, that is, when there has been
 rs have established that there are sufficient assets in the
 ached to the legacy are either within the control of the

Yes*	No*	N/a*
☒	☐	☐

ernment grants in the reporting period

Yes*	No*	N/a*
☒	☐	☐

in income when there is a valid declaration from the donor.
 d on a donation is considered to be part of that gift and is
 same fund as the initial donation unless the donor or the
 cified otherwise.

Yes*	No*	N/a*
☒	☐	☐

FA once the charity has provided the related goods or
 nce related conditions.

Yes*	No*	N/a*
☐	☐	☒

at fair value (the amount for which the asset could be
 l to do so.

Yes*	No*	N/a*
☐	☐	☒

s donated for distribution to beneficiaries is deemed to be
 the time of their receipt and they are recognised on
 d in which the stocks are distributed, they are recognised
 amount of the stocks at distribution.

Yes*	No*	N/a*
☐	☐	☒

measured at fair value on initial recognition, which is the
 less the expected costs of sale, and recognised in 'Income
 with the corresponding stock recognised in the balance

Yes*	No*	N/a*
------	-----	------

		✓
--	--	---

se by the charity are recognised as tangible fixed assets
coming resources when receivable.

Yes* No* N/a*

		✓
--	--	---

arity are included in the SoFA as income from donations

Yes* No* N/a*

		✓
--	--	---

s are included in the SOFA when received at the value of
d the value of the gift can be measured reliably.

Yes* No* N/a*

	✓	
--	---	--

s that are consumed immediately are recognised as income
cognised as an expense under the appropriate heading in

Yes* No* N/a*

	✓	
--	---	--

nditure on support costs.

Yes* No* N/a*

✓		
---	--	--

elp received is not included in the accounts but is described

Yes* No* N/a*

✓		
---	--	--

ts when receipt is probable and the amount receivable can

Yes* No* N/a*

✓		
---	--	--

ceived in the nature of a gift are recognised in Donations and

Yes* No* N/a*

		✓
--	--	---

ich gives a member the right to buy services or other
ome earned from the provision of goods and services as
ies.

Yes* No* N/a*

✓		
---	--	--

uded in the SoFA when the general income recognition
FRS102 SORP) and are included as an item of other income

Yes* No* N/a*

		✓
--	--	---

unrealised gains or losses on the sale of investments and
n revaluing investments to market value at the end of the

Yes* No* N/a*

✓		
---	--	--

re it is more likely than not that there is a legal or
itting the charity to pay out resources and the amount of
ed with reasonable certainty.

Yes* No* N/a*

✓		
---	--	--

ated between governance costs and other support.
ll costs involving public accountability of the charity and its
id good practice.

Yes* No* N/a*

	✓	
--	---	--

functions and have been allocated to activity cost
 nt with the use of resources, eg allocating property costs by
 f costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
	✓	

nt with conditions for its payment being a specific level of
 ed, such grants are only recognised in the SoFA once the
 vided the specified service or output.

Yes*	No*	N/a*
		✓

s attaching to the grant that enables the donor charity to
 ment, a liability for the full funding obligation must be

Yes*	No*	N/a*
		✓

ncy payments during the reporting period.

Yes*	No*	N/a*
✓		

ncome has been included in the accounts.

Yes*	No*	N/a*
✓		

ch are measured at settlement amounts less any trade

Yes*	No*	N/a*
✓		

ognition at its historical cost and then subsequently
 e of the amount required to settle the obligation at the

Yes*	No*	N/a*
✓		

: financial instruments on initial recognition as per
 : Subsequent measurement is as per paragraphs 11.17 to

Yes*	No*	N/a*
✓		

can be used for more than one year, and cost at least

£1,500		
Yes*	No*	N/a*
✓		

ethods used are disclosed in note 14.

ed assets, that is, non-monetary assets that do not have
 entifiable and are controlled by the charity through custody
 ion rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

ts, that is, non-monetary assets with historic, artistic,
 hysical or environmental qualities that are held and
 ir contribution to knowledge and culture. The depreciation
 sclosed in note 16.

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

oted shares, traded bonds and similar investments are
 subsequently at fair value (their market value) at the year
 applied to unlisted investments unless fair value cannot be

Yes*	No*	N/a*
------	-----	------

pending their sale and cash and cash equivalents with a
ear are treated as current asset investments

✓		
---	--	--

Yes* No* N/a*

✓		
---	--	--

non-charitable trade are measured at the lower or cost or

Yes* No* N/a*

✓		
---	--	--

part of a charitable activity are measured at net realisable
potential provided by items of stock.

Yes* No* N/a*

		✓
--	--	---

cost less any foreseeable loss that is likely to occur on the

Yes* No* N/a*

		✓
--	--	---

ors and loans receivable) are measured on initial
ount after any trade discounts or amount advanced by the
re measured at the cash or other consideration expected to

Yes* No* N/a*

✓		
---	--	--

which it holds for resale or pending their sale and cash and
rity date less than one year. These include cash on deposit
aturity of loss than one year held for investment purposes
n cash commitments as they fall due.

Yes* No* N/a*

✓		
---	--	--

except where they qualify as basic financial instruments.

Yes* No* N/a*

✓		
---	--	--

l volunteers are not included in the SOFA as the value of the service cannot be
ls from a restricted grant are not capitalised but written off against that grant

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	18,359	-	-	18,359	4,077
	Grants provided through local council for Coovid-19 closure support	9,000	-	-	9,000	42,572
	Job Retention Scheme and Kickstart grants provided by Government	10,204	-	-	10,204	36,058
	Heritage Lottery Fund Grant - Emergency	-	-	-	-	-
	Heritage Lottery Fund Grant - Sustainability	-	-	-	-	-
	General grants provided by other charities	-	19,200	-	19,200	23,100
	Gift Aid	5,488	-	-	5,488	1,757
	Legacies	2,500	-	-	2,500	2,179
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
Total		45,551	19,200	-	64,751	109,743
Charitable activities:	Museum Admission Fees	9,086	-	-	9,086	1,432
	Learning Events	15,049	-	-	15,049	2,334
	other Events	974	-	-	974	67
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	5,240	-	-	5,240	-
	Friends of Museum membership subscriptions	3,712	-	-	3,712	2,842
	Royalties from the exploitation of intellectual property rights	331	-	-	331	349
	School Visits	1,775	-	-	1,775	-
	Other	602	-	-	602	157
Total		36,769	-	-	36,769	7,181
Other trading activities:	Rental Income	79,066	-	-	79,066	78,602
	Service Charges	12,998	-	-	12,998	10,405
	Lettings of space	6,753	-	-	6,753	-
	Car Park	7,225	-	-	7,225	5,795
	Shop	31,718	-	-	31,718	12,560
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
Total		137,760	-	-	137,760	107,362
Income from investments:	Interest income	1,033	-	-	1,033	1,555
	Dividend income	1,320	-	-	1,320	942
	Other	-	-	-	-	-
	Total	2,353	-	-	2,353	2,497
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on valuation of Investments	18,000	-	-	18,000	15,300
	Other	-	-	-	-	-
	Total	18,000	-	-	18,000	15,300
TOTAL INCOME		240,433	19,200.00	-	259,633	242,083

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

See 27.1 and 27.2

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4

Analysis of receipts of government grants

	Description
Government grant 1	Job Retention Grant (furloughed staff)
Government grant 2	Grants provided through local council for Coronavirus closure support
Government grant 3	Kickstart scheme grant
Other	
	Total

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

none

Please give details of other forms of government assistance from which the charity has directly benefited.

As a VAT registered entity the Trust benefitted from the VAT reduction to 5% and then 12.5% on categories of income. The Trust also benefitted from a business rates discount.

(cont)

This year	Last year
£	£
3,357	36,058
9,000	42,572
6,847	-
-	-
19,204	78,630

Note 5

Donated goods, facilities and services

Seconded staff
Use of property
Other

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

(cont)

This year	Last year
£	£
-	-
-	-
-	-
-	-

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	349	-	-	349	175
	Staging fundraising events	-	-	-	-	-
	Advertising, marketing, direct mail and publicity (inc Website)	2,729	2,970	-	5,699	10,538
	Operating charity shop	16,716	-	-	16,716	6,337
	Total expenditure on raising funds	19,794	2,970	-	22,764	17,050
Expenditure on charitable activities	Staff costs	91,308	619	-	91,927	74,877
	Site development	6,292	900	-	7,192	59,715
	Facility cost West House and Museum	48,838	606	-	49,445	32,411
	Exhibition and event costs	5,193	-	-	5,193	1,475
	Learning costs	5,643	2,220	-	7,863	987
	Finance & Legal costs	2,683	-	-	2,683	1,436
	non-property liability insurance	2,213	-	-	2,213	1,368
	Other running costs	8,132	-	-	8,132	4,188
	Volunteer & staff expenses	808	-	-	808	-
	Purchased & Consulting services	2,176	7,500	-	9,676	-
	Grants paid / awarded	950	-	-	950	-
		-	-	-	-	-
	Total expenditure on charitable activities	174,237	11,845	-	186,082	176,457
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Loss on valuation of Investments	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		194,030	14,815	-	208,845.83	193,507

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Section C**Notes to the accounts****Note 11** **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees Note 28)

11.1 Staff Costs

	This year £
Salaries and wages	87,865
Social security costs	2,462
Pension costs (defined contribution pension plan)	1,600
Other employee benefits	-
Total staff costs	91,927

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

No

Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the

	This year Number
Fundraising	-

employees work

Charitable Activities	4.6
Governance	0.4
Other	-
Total	5.0

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

--

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

ees dealt with in

Last year £
72,147
1,313
1,417
-
74,877

ne

cluding employer
no such

1

Last year Number
-

4.0
-
-
4.0

Section C**Notes to the accounts**

Note 12 **Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated

Amount of contributions recognised in the SOFA as an expense

£1,600

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Employer NEST contribution

12.2 Please complete this section where the charity participates in a defined benefit scheme and is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

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it pension plan but

r defined benefit

Note 13**Grantmaking**

Please complete this note if the charity made any grants or donations which form part of the charitable activities undertaken.

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals
Activity or project 1	950	
Activity or project 2		
Activity or project 3		
Activity or project 4		
Total	-	-

Please enter "Nil" if the charity does not identify and/or allocate support to any particular institution or individual.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.

Names of institution	Purpose of grant
William Heath Robinson Trust	Grant made to a relative of the Heath Robinson Collection that it could acquire "Forever" a pen and ink drawing by William Heath Robinson

Total grants to institutions in reporting period

Other unanalysed grants

TOTAL GRANTS PAID

(cont)

high in aggregate form a material

Support costs	Total
£	£950
-	-
-	-
-	-
-	-

t costs.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

pose	Total amount of grants paid £
ted Trust which owns Collection in order A Crow is a Crow rk drawing by ion.	950
	-
	-

	-
	-
	-
	-
	-
	-
	-
	-
	950
	-
	950

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	53,400	-	-
Add: additions to investments during period*	-	-	-	-
Less: disposals at carrying value	-	-	-	-
Less: impairments	-	-	-	-
Add: Reversal of impairments	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	18,000	-	-
Carrying (fair) value at end of year	-	71,400	-	-

***Please specify additions resulting from acquisitions through business combinations, if any.**

--

Please note that Fair Value in this context is the amount for which an asset could be sold by knowledgeable and willing parties in an arm's length transaction. For traded securities the value of the security quoted on the London Stock Exchange Daily Official List or on a regulated market, it is the trustees' or valuers' fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the total, differentiating between those held at fair value and those held at cost less impairments.

Analysis of investments**Cash or cash equivalents****Listed investments**

Fair value at year end
£
-
71,400

Investment properties	-
Social investments	-
Other investments	-
Total	71,400
Grand total (Fair value at year end+Cost less impairment)	

17.3 If your charity holds investment properties, please complete the follow

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year
£
-
71,400
-
-
-
71,400

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

--

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Valued at the closin

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

(cont)

Other	Total
-	53,400
-	-
-	-
-	-
-	-
-	-
-	18,000
-	71,400

--

*be exchanged between
curities, the fair value is
r equivalent. For other
uers' best estimate of*

balance sheet row B04
nent.

Cost less impairment
£
-
-

-
-
-
-
71,400

ing note:

e, agreeing with the

Last year
£
-
53,400
-
-
-
53,400

--

g sell price on 31st March 2022

Note 18 Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed by activities.

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
Charitable activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other trading activities:				
<i>Opening</i>	-	-	-	-
<i>Added in period</i>	-	-	-	-
<i>Expensed in period</i>	-	-	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	-	-	-
Other: Expenditure on Raising Funds				
<i>Opening</i>	-	11,094	-	-
<i>Added in period</i>	-	15,920	-	-
<i>Expensed in period</i>	-	16,977	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	10,037	-	-
Total this year	-	10,037	-	-
Total previous year	-	11,094	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--



tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

Section C**Notes to the accounts****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £
Trade debtors	33,595
Prepayments and accrued income	13,455
Other debtors	17,500
Total	64,550

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors and prepayments)

	This year £
Trade debtors	-
Prepayments and accrued income	-
Other debtors	-
Total	-

(cont)

Last year £
24,443
10,588
17,009
52,040

porting date.

bove)

Last year £
-
-
-
-

Section C**Notes to the accounts****Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due more than one year
	This year £	Last year £	This year £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	-	-
Trade creditors	22,118	12,960	19,719
Payments received on account for contracts or performance-related grants	-	-	-
Accruals and deferred income	60,316	57,732	-
Taxation and social security	9,630	9,156	-
Other creditors	375	389	-
Total	92,440	80,237	19,719

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Deferred Income £25,203

Property lease and service charges billed quarterly in advance are deferred until payment is received (£21,475).

2. Course fees and booking deposits paid in advance for future events or visits, are deferred until event held (£1,958).

against future lettings of space (£ 1,770)

Accrued Cost £35,113

5. Cost accrued against building construction (£32,034) : utility bills (£1,334) : other (£1,745)

Movement in deferred income account

	This year £
Balance at the start of the reporting period	24,708
Amounts added in current period	105,815
Amounts released to income	- 105,320
Balance at the end of the reporting period	25,203

(cont)

ing due after one year
Last year £
-
-
26,433
-
-
-
-
26,433

**1.
riod covered**

ncome is

4. Deposits

ract

Last year £
21,865
84,512
- 81,669
24,708

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £
-
-
-
-
-

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

--

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

(cont)

Provisions. A

and

Last year £
-
-
-
-
-

Section C

Notes to the accounts

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The Trust is paying for the costs of a pr extension over 6 years. The cost (£59,5 taken in a prior period and the outstan treated as a trade creditor, with the an repayable after March 2023 treated as

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

(cont)

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ding sum
ount
long term.**

Section C**Notes to the accounts****Note 24 Cash at bank and in hand****Short term cash investments (less than 3 months maturity date)****Short term deposits****Cash at bank and on hand****Other - amounts in transit from card and cash sales in the last week of FY****Total**

This year £
234,003
-
63,838
926
298,766

(cont)

Last year £
232,970
-
38,973
-
271,943

Section C**Notes to the accounts****Note 25 Fair value of assets and liabilities**

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low
Liquidity risk - minimal
Risk - not significant as limited to quoted company

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

(cont)

Market
o Investments held in

Section C**Notes to the accounts****Note 26****Events after the end of the reporting period**

Please complete this note where events (not requiring adjustment to the accounts) occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made



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horised**



Note 27

Charity funds

27.2 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other 1 include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of 1 unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. Original grant received from Harrow branch in May 2020.	500	-	- 500	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. Grant received October 2020 for Sept 2020 to July 2021 school year.	1,000	-	- 1,000	
Roland Callingham Foundation grant(s)	R	Restricted for use inEducational activities for children and young people. Grants received in Sept 2021 for 2021 to July 2022 school year	-	700	- 700	
Sustainability project	R	HLF Sustainability grant. First part payment £17,500 of Sustainability grant (50%) received in prior year. Second part accrued in current year. Project commenced March 2019 and due for completion soon, at which point the final 50% (£17,500) of grant will be received. £3.6k committed future spend and £2.4k evaluation still to complete.	- 2,215	17,500	- 7,500	-

Young Harrow Foundation	R	BBB grant Feb 2021	1,000	-	-	1,000	
Scene Through Wood	R	Gryphon Trust Grant returnable in the event that the planned exhibition - Scene Through Wood - cannot be staged in 2022. See Designated Funds 27.3	-	1,000.00		-	
Heritage Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant is to complete work to digitise our collection; link the data from existing Modes system and make it available on our new website.	5,185	-	-	3,215	-
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane and improve site appearance	900	-	-	900	-
Other funds (balancing figure)	UR	N/a	275,437	222,433	-	194,030	-
Total Funds as per balance sheet			281,807	241,633	-	208,846	-

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*

No*

✓



***funds' (which should
e balance sheet.***

the charity; and U -

Gains and losses £	Fund balances carried forward £
-	-
	-
	-
-	7,785

	-
	1,000
-	1,970
-	-
-	303,839
-	314,594

Note 27 Charity funds**27.1 Details of material funds held and movements during the PRIOR reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure (if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. New grant received from Harrow branch in May 2020 unused as scheduled classes have been postponed since December 2020.	61
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. £1,000 Grants received in October 2020 remains unspent owing to all classes and school visits being postponed in lockdown.	1,000
Sustainability project	R	HLF Sustainability grant. First part payment of Sustainability grant (50%) received in prior year. Project underway from March 2019 and due for completion next Financial Year, at which point the final 50% (£17,500) of grant will be received. At March 2021 costs incurred are in excess of first phase grant received. Progress delayed in 2020-21.	- 2,215
Young Harrow Foundation	R	Feb 2021 grant unspent.	
Heritage Emergency Fund	R	Project Title: Covid19: Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant £5,000 is for an ongoing project to digitise our image library and make available on our new website and to link data from existing Modes Collection system.	

Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane, delayed due to lockdown restrictions, now commenced.	1,000
Other funds (balancing figure)	UR	N/a	233,385
Total Funds as per balance sheet			233,231

Fund balances carried forward include assets and liabilities denominated in a foreign currency

<i>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</i>	
---	--



re for 'Other funds' (which should include revaluation
ice sheet.

ial trusts, of the charity; and U - unrestricted funds

Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
500	- 61	-	-	500
-	-			1,000
-	-	-	-	2,215
1,000				1,000
21,600	- 16,415			5,185

-	-	100	-	-	900
203,683	-	176,931	-	15,300	275,437
226,783	-	193,507	-	15,300	281,807

Yes*	No*
☐	☒

Section C	Notes to the accounts	(cont)
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Note 27 **Charity funds (cont)**

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	30,900
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£2,790) and Boiler (£4,000) in West House.	6,790
Staging "Scene Through Wood" Exhibition	Funds raised through a specific appeal to put on a touring Exhibition "SceneThrough Wood" developed by the Ashmolean Museum, which is planned to be staged in 2022. Excludes £1,000 Gryphon Trust restricted Grant awarded for the same purpose and which is returnable in the event exhibition cannot be staged and is included in restricted grant.	4,412
Committed spend Sustainability Project	Funds committed to consultants working on Marketing and Fundraising under the HLF Sustainability Project	3,800
Play in the Park	Funds raised and committed to staging and marketing the Play in the Park to be delivered by Illyria in August	3,250
Reprinting "My Line of Life"	Friends of HR Museum issued a specific Appeal to fund a reprint of William Heath Robinson's autobiographahy "My Line of Life" to co-incide with the 150th Anniverary of his birth (May 2022). Funds remaining	2,122
		51,274

Note 29	Additional Disclosures
The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.	

The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the building has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet and all costs of the build have been treated as cost. This decision has the concurrence of our Independent Examiner.

Address:	Liberty Williams
	262 High Road Harrow Weald
	HA3 7BB

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST

England & Wales - Charity number 1086567

Accounts

**THE WEST HOUSE AND HEATH ROBINSON MUSEUM TRUST –
CHARITY No 1086567**

A COMPANY LIMITED BY GUARANTEE – No 4172012

REPORT OF THE DIRECTORS

The Directors present their Annual Report and Accounts of the Company for the year to 31st March 2021.

I. Reference and Administrative Information

Charity Name	The West House and Heath Robinson Museum Trust
Charity registration number	1086567
Company registration number	4172012
Registered Office	50 West End Lane, Pinner, Middlesex HA5 1AE
Independent Examiner	Liberty Williams Certified Accountants 262 High Road Harrow Weald, Middlesex HA3 7BB
Solicitors	Harold Benjamin Solicitors Hill House, 67-71 Lowlands Road Harrow, Middlesex HA1 3EQ

Directors and Trustees

The Directors of the company are its trustees and throughout this report are collectively referred to as the directors or the board of directors. Those serving during the year and since the year end are as follows; -

John Barford
Geraldine Beare

Deena Dwala
Nicholas J Coleman
Judith Elliott
Keith Ferry
Peter Higginson
Jean Lammiman
Clifford Lichfield
Paul Osborn
Navin Shah
Phillip Snell
Cynthia Wells
Tom Whiting

2. Structure Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 2 March 2001 and registered as a charity on 14 May 2001. The company was established under a Memorandum of Association and Articles of Association agreed by the Charity Commission. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Directors

The Directors include:

- eight members of the local community
- two representatives from the William Heath Robinson Trust,
- a Councillor nominated by the London Borough of Harrow
- two other current Councillors of the London Borough of Harrow
- a member of the Greater London Authority.

Director Induction and Training

There are three formal directors' meetings each year with a number of ad hoc meetings where necessary to progress matters. In principle the directors learn on the job with formal training as required. All newly appointed trustees are encouraged to attend external trustee & governance training courses. Those directors who are members of the

Management Board and live locally meet monthly (via Zoom currently) at Management Board meetings and informally more frequently.

Risk Management

The directors have implemented a risk management strategy which comprises: -

- reviews of the museum project and all other operations with Heritage Lottery Fund support via the Resilient Heritage Fund to identify risks. This started in 2019 and was due to conclude in March 2020. Covid19 has caused a deferment of the end of this project with HLF's agreement.

- the establishment of procedures to mitigate the risks identified:

- the implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise

- financial transactions require at least one director's signature and that of one other officer for all payments: and

- employees have limited delegation to commit funds on behalf of the Trust.

Organisational Structure

The company currently has 14 directors, 3 volunteer managers plus four part-time employees. The directors reach strategic decisions amongst themselves which are then implemented. All major decisions are recorded. Operational decisions are taken at monthly Management Board Meetings and recorded.

Related Parties

The board of directors currently includes a councillor nominated by the London Borough of Harrow (the Trust's landlord) and two other councillors who have joined at the invitation of the board.

Objectives

The Charity's primary objective is to preserve West House, West End Lane, Pinner in the following ways; -
as a community and learning facility
to create and maintain a shrine within West House as a war memorial
and to house the Pinner Books of Remembrance
to build and operate a Museum as a permanent home for the William Heath Robinson Trust's Collection of illustrations and other artefacts.

3. Achievements and Performance

The Covid-19 pandemic caused major disruption to all of the Trust's operations. The museum was closed to the public for 38 weeks in the financial year. Visitor income from entry fees and shop sales was impacted by the museum closure. The timing of rental income from the café (Daisy's in the Park) and dentist (West House Partnership) was also disrupted. As a result, actions to reduce the costs of running West House and the Heath Robinson Museum were taken while still having regard to the fabric of the building, as well as the Charles Keeping exhibits, which remained in place throughout the lockdown period. Activities in the Verden Gallery were curtailed with no Pinner Adult Education Society lectures and socially distanced art classes were transferred from the Activity Studio.

The role of Learning Officer for Children & Young People has now reverted to a four day per week role. Following successful performance, the Museum Operations Assistant post was converted to a permanent four day per week position. All staff posts are now funded entirely from the Trust's own resources.

Following the closure of the museum under the Covid-19 restrictions three staff were placed on furlough while our Museum Operations Assistant operated from home to maintain our social media presence and research potential travelling exhibition venues. All staff were paid 100% of their salary throughout the year.

West House & the museum continued to provide a focal point in the revitalisation of Pinner Memorial Park and the café, Daisy's in the Park, continued its popularity when allowed to operate. The enlarged kitchen and glass conservatory are significant improvements. West House Dental continues to thrive. These tenancies provide an income stream to

support the objectives of the Trust although both closed temporarily on 19 March 2020 and were subject to the vagaries of government restrictions throughout the financial year.

Daisy's in the Park continues to operate the Quiet Room as part of the café. The Shrine and Books of Remembrance have been retained within a semi-enclosed glass screened area allowing continued access by the public.

The Friends of Heath Robinson Museum, initially established to offer special access to exhibitions and other Museum events to those who had made significant donations, now has over 200 members with 67 of those paying an annual subscription.

Two blockhouses on the West End Lane boundary have been refurbished to provide a meeting room/relaxation area for volunteers and an order preparation area for on-line retail operations which commenced in November 2019 and grew significantly during the last financial year albeit from a low base.

Although the Heath Robinson Museum was opened in October 2016, practical completion of the building was achieved in September 2017. This is the major part of the Heritage Lottery Funded project which was completed in December 2018. Although there are still a number of items on the snagging list still to be resolved the museum is unimpaired operationally.

From 29 February 2020 to the end of March 2021, the museum presented the successful temporary exhibition, Charles Keeping – Londoner & Illustrator throughout the period we were permitted to open.

4. Financial Review

Total income for the year was £242,083, a 17% increase driven primarily by government grants related to coronavirus including the Job Retention Scheme and a gain on the revaluation of investments. The Restricted Fund of £23,100 relates to donations made for specific purposes: Heritage Lottery Emergency Fund (£21,600) to create a new website and cover incremental Covid-19 related costs, Young Harrow Foundation Build Back Better (£1000) and Arts Society Harrow (£500) to provide

art related equipment for classes and other learning events for children and adults.

Income from charitable activities, primarily museum entry fees and learning events, declined by £34,366 (83%) following enforced closure. However, Friends of the Museum membership subscriptions were 39% higher than the previous year reflecting continued support from loyal supporters in difficult times.

Unrestricted income came from rent (16% higher) and retail sales (67% lower) at £12,560 within which on-line sales grew fourfold to £6529.

Expenditure totalled £193,507 (12% less than the prior year) which included £74,877 on staff costs, £32,411 on running costs for the museum and West House, £59,715 on site development resulting in an excess of income over expenditure for the year of £48,576.

Investment Policy

All funds not immediately required for use are held on deposit with Shawbrook Bank, a subsidiary of CAF Bank. £50,000 was deposited in September 2018 and a further £100,000 in April 2019. The current yield is 0.8% declining to 0.3% from July 2021. We continue to hold 6000 donated shares in James Latham plc.

Reserves Policy

To maintain sufficient reserves to cover known future liabilities e.g. retention payments for the museum build plus related architects fees (approx. £40,000). In addition: six months running costs of approx. £50,000.

5. Plans for Future Periods and the Impact of Covid19

West House and the museum have been closed since 19 March 2020 as a result of the Covid19 restrictions imposed by the government. At the time of preparing the Report & Accounts for the year to 31.3.21 it is not possible to anticipate how long the closure of our operations will last. The immediate impact is the loss of income from museum entrance fees, the shop and learning events. There is also a risk of delayed rental income from the café and dental surgery. We have taken actions to

minimise expenditure commensurate with keeping the buildings and the Collection safe and secure.

We intend to take advantage of the VAT deferment scheme, the Business Rates holiday and the Job Retention Scheme for as long as they operate. We will apply for grants from appropriate sources to enable us to fully re-open the museum, and build resilience in the post-pandemic world.

The operation of the Heath Robinson Museum continues as our major priority this year along with our programme of educational activities for children, young people and adults. Our major target for fundraising in 2021/22 is the replacement of the grant from John Lyon's Charity covering Learning Staff costs and the continued funding of the part-time Museum Manager previously covered by the Heritage Lottery Fund. We will apply the remaining HLF Resilient Heritage grant to complete funding changes for marketing support and the strengthening of the organisation. The aim being to increase the capacity of our staff and volunteers to better manage the heritage of which we are guardians in the long term.

6. Responsibilities of the Board of Directors

The directors are required to prepare financial statements for each financial year which give a true and fair view of the company at the date of the balance sheet and of its incoming resources and application of resources including income and expenditure for the financial year. In preparing the financial statements the directors will ensure that they: -

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- and prepare the financial statements on a going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The directors have reviewed the financial and operational situation of the Trust and have concluded that it continues to be a going concern and is unlikely to become insolvent within the next twelve months.

Up to 31.3.21 the Trust has expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should

the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet as at 31.3.21. This decision has the concurrence of our Independent Examiner.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors who served during the year and up to the date of this report are set out on page 1 of this report.

Operational decision making has increasingly been delegated to the Management Board which was created as a result of the Governance Review concluded in December 2015. The Management Board reviews all policies and procedures on a rolling basis resulting in a review of all of them within two years.

7. Independent Examiner

Under the Charities Act 2006 the directors have appointed Liberty Williams as Independent Examiner who has carried out an Independent Examination of the company's books.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting under the Charities Act and also taking advantage of the small companies' exemption of Section 415A of the Companies Act 2006.

Approved on 19 July 2021 on behalf of the directors by

C R Lichfield –Treasurer

The West House and Heath Robinson Museum Trust - Charity Number 1086567

A Company Limited by Guarantee No 4172012

Statement of Financial Activities for the Year ended 31st March 2021

	Unrestricted Funds	Restricted Funds	Total 2020-21	Total PY 2019-20
<u>Incoming Resources</u>				
Job Retention Scheme	36,058		36,058	-
other Government Grants	42,572		42,572	
General grants from other charities		23,100	23,100	6,300
Donations, Sponsorships and Gifts	4,077		4,077	6,853
Legacies	2,179		2,179	2,000
Gift Aid	1,757		1,757	6,693
Museum Admission fees	1,432		1,432	16,384
Learning Events	2,334		2,334	18,830
Fundraising Events and Sponsorships	67		67	3,203
Friends Membership Subscriptions	2,842		2,842	2,042
Fees from loans & Images from Collection	-		-	510
Royalties	349		349	578
Rent & Service Charges	89,007		89,007	75,180
Shop	12,560		12,560	38,531
Verden Gallery Lettings Income	-		-	7,409
Car Park Income	5,795		5,795	7,161
Donated goods for resale	-		-	-
Interest Income	1,555		1,555	1,189
Dividend Income	942		942	1,104
Gain on Investments	15,300		15,300	-
Other	157		157	-
Total Incoming Resources	218,983	23,100	242,083	193,967
<u>Resources Expended</u>				
Fundraising Costs	175		175	214
Incurred seeking Grants	-		-	-
Marketing & Publicity Costs	1,553	8,985	10,538	3,800
Shop Cost	6,337		6,337	19,301
HLF Sustainability Project	-	-	-	15,860
West House site development	59,715		59,715	7,730
Staff Costs	70,546	4,331	74,877	71,212
Facility Costs West House & Museum	30,293	2,118	32,411	46,260
Learning costs	926	61	987	13,500
Exhibition & Event Cost	1,475	-	1,475	14,465
Volunteer & staff expense costs	-		-	1,966
Finance & Legal costs	1,436		1,436	4,878
Office and other ther running costs	4,475	1,081	5,556	9,467
Loss on Investments	-		-	10,800
Total Resources Expended	176,931	16,576	193,507	219,453
Net Incoming / (Outgoing)				
Resources for the Year	42,052	6,524	48,576	-25,486
Fund Account b/f 31/3/20	233,385	-154	233,231	258,717
Fund Account c/f 31/3/21	275,437	6,370	281,807	233,231

The West House and Heath Robinson Museum Trust - Charity Number 1086567

A Company Limited by Guarantee No 4172012

Balance Sheet as at 31st March 2021

	Unrestricted Funds	Restricted Funds	This Year 31.3.21	Last Year 31.3.20
<u>Current Assets</u>				
Cash at bank and on hand	32,603	6,370	38,973	86,374
Short term deposits	232,970		232,970	151,583
Cash in Transit	-		-	-
Investments	53,400		53,400	38,100
Trade Debtors	24,443		24,443	11,940
Other Debtors	17,009		17,009	-
Prepayments and accrued income	10,588		10,588	11,442
Shop Stock	11,094		11,094	10,706
Total Current Assets	382,107	6,370	388,477	310,145
Total Assets	382,107	6,370	388,477	310,145
<u>Current Liabilities</u>				
Trade Creditors	12,960		12,960	15,782
Accruals and deferred income	57,732		57,732	53,899
Taxation and social security	9,445		9,445	7,231
Other creditors	100		100	2
Total Current Liabilities	80,237	-	80,237	76,914
<u>Long-Term Liabilities</u>				
Creditors	26,433		26,433	
Total Long-Term Liabilities	26,433		26,433	
Net Current and Total Liabilities	275,437	6,370	281,807	233,231

Restricted Fund Detail

Heritage Sustainability Project	-	2,215	-	2,215
Heritage Emergency Fund		5,185		-
Roland Callingham		1,000		1,000
Young Harrow Foundation		1,000		
Pinner Assoc		900		1,000
Arts Society		500		61
		6,370	-	154

Signatures	Print Name(s)	Date of approval dd/mm/yyyy
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Signed by one or two trustees/directors on behalf of all the trustees/directors

	Cynthia Wells	
	Cliff Lichfield	

Signature of director authenticating accounts being sent to Companies House

Signature	Print Name(s)	Date dd/mm/yyyy
	Cliff Lichfield	

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567		
		Company No	4172012		
Annual accounts for the period					
Period start date	01/04/2020	To	Period end date	31/03/2021	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	86,643	23,100	-	109,743	21,846
Charitable activities	S02	7,181	-	-	7,181	41,547
Other trading activities	S03	107,362	-	-	107,362	128,281
Investments	S04	2,497	-	-	2,497	2,293
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	203,683	23,100	-	226,783	193,967
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	8,065	8,985	-	17,050	23,315
Charitable activities	S09	168,866	7,591	-	176,457	185,338
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	176,931	16,576	-	193,507	208,653
Net income/(expenditure) before tax for the reporting period	S13	26,752	6,524	-	33,276	14,686
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	26,752	6,524	-	33,276	14,686
Net gains/(losses) on investments	S16	15,300	-	-	15,300	10,800
Net income/(expenditure) Extraordinary items	S17	42,052	6,524	-	48,576	25,486
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	42,052	6,524	-	48,576	25,486
Reconciliation of funds:						
Total funds brought forward	S23	233,385	154	-	233,231	258,717
Total funds carried forward	S24	275,437	6,370	-	281,807	233,231

Section B Balance sheet

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		11,094	-	-	11,094	10,706
Debtors (Note 19)	B07		52,040	-	-	52,040	23,382
Investments (Note 17.4)	B08		53,400	-	-	53,400	38,100
Cash at bank and in hand (Note 24)	B09		271,943	-	-	271,943	237,957
Total current assets	B10		388,477	-	-	388,477	310,145
Creditors: amounts falling due within one year (Note 20)	B11		80,237	-	-	80,237	76,914
Net current assets/(liabilities)	B12		308,240	-	-	308,240	233,231
Total assets less current liabilities	B13		308,240	-	-	308,240	233,231
Creditors: amounts falling due after one year (Note 20)	B14		26,433	-	-	26,433	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		281,807	-	-	281,807	233,231
Funds of the Charity							
Endowment funds (Note 27)	B17		-			-	-
Restricted income funds (Note 27)	B18			6,370		6,370	-
Unrestricted funds	B19		275,437		-	275,437	-
Revaluation reserve	B20					-	
Fair value reserve	B21						
Total funds	B22		275,437	6,370	-	281,807	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
Signature of director authenticating accounts being sent to Companies House	Signature	Date dd/mm/yyyy
		Print name

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

--

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not Applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not Applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i>	
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1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	☒	* -Tick as appropriate
No*	☐	

Please disclose:

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Note 2

Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as
restated _____

Section C	Notes to the accounts	(cont)
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Note 2

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓		

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓		

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓		

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓		

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
		✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
	✓	

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
	✓	

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
	✓	

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*
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royalties and dividends	be measured reliably.		☒	☐	☐
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.				☒
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	
					☒
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	
			☒	☐	☐

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	
			☒	☐	☐
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		☒	☐	☐
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	
					☒
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	
					☒
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	
			☒	☐	☐
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	
			☒	☐	☐
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	
			☒	☐	☐
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	
	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.		☒	☐	☐
Basic financial instruments		Yes*	No*	N/a*	
			☒	☐	☐

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£1,000			
	They are valued at cost.	Yes*	No*	N/a*	
			☒	☐	☐
	The depreciation rates and methods used are disclosed in note 14.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	
					☒
	They are valued at cost.	Yes*	No*	N/a*	
					☒
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	
					☒
	They are valued at cost.	Yes*	No*	N/a*	
					☒
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*	
			☒	☐	☐

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
		☒	☐	☐
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		☒	☐	☐
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
		☐	☐	☒
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
		☐	☐	☒
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		☒	☐	☐
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		☒	☐	☐
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
		☒	☐	☐
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably. Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Section C **Notes to the accounts** **(cont.)**

Note 3 **Income**

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,077	-	-	4,077	2,976
	Grants provided through local council for Coronavirus closure support	42,572	-	-	42,572	-
	Job Retention Scheme provided by Government	36,058	-	-	36,058	-
	General grants provided by other charities	-	23,100	-	23,100	10,177
	Gift Aid	1,757	-	-	1,757	6,693
	Legacies	2,179	-	-	2,179	2,000
	Heritage Lottery Fund Grant - original	-	-	-	-	-
	Heritage Lottery Fund Grant - Sustainability	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		86,643	23,100	-	109,743	21,846
Charitable activities:	Museum Admission Fees	1,432	-	-	1,432	16,384
	Learning Events	2,334	-	-	2,334	18,829
	other Events	67	-	-	67	2,691
	Fundraising Events	-	-	-	-	513
	Fees from loans of items in Collection	-	-	-	-	-
	Friends of Museum membership subscriptions	2,842	-	-	2,842	2,042
	Royalties from the exploitation of intellectual property rights	349	-	-	349	1,088
	Other	157	-	-	157	-
	Total	7,181	-	-	7,181	41,547
Other trading activities:	Rental Income	78,602	-	-	78,602	67,580
	Service Charges	10,405	-	-	10,405	7,600
	Lettings of space	-	-	-	-	7,409
	Car Park	5,795	-	-	5,795	7,161
	Shop	12,560	-	-	12,560	38,531
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
Total		107,362	-	-	107,362	128,281
Income from investments:	Interest income	1,555	-	-	1,555	1,189
	Dividend income	942	-	-	942	1,104
	Other	-	-	-	-	-
	Total	2,497	-	-	2,497	2,293
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on valuation of Investments	15,300	-	-	15,300	-
	Other	-	-	-	-	-
Total		15,300	-	-	15,300	-
TOTAL INCOME		218,983	23,100	-	242,083	193,967

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Job Retention Grant (furloughed staff)	36,058	-
Government grant 2	Grants provided through local council for Coronavirus closure support	42,572	-
Government grant 3		-	-
Other		-	-
	Total	78,630	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

none

Please give details of other forms of government assistance from which the charity has directly benefited.

As a VAT registered entity the trust took advantage of VAT deferral (now fully paid) and benefitted from the VAT reduction to 5% on categories of income. The Trust also benefitted from a 100% business rates discount.
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Note 5 Donated goods, facilities and services

	This year	Last year
	£	£
Seconded staff	-	-
Use of property	-	-
Other	-	-
	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

Donated services of unpaid volunteers are not included in the SOFA as the value of those services cannot be measured reliably. Any goods donated for resale are recognised only when sold as their value is deemed uncertain until realised.

Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes and social lotteries	175	-	-	175	165
	Staging fundraising events	-	-	-	-	49
	Advertising, marketing, direct mail and publicity (inc Website)	1,553	8,985	-	10,538	3,800
	Operating charity shop	6,337	-	-	6,337	19,301
	Total expenditure on raising funds	8,065	8,985	-	17,050	23,315
Expenditure on charitable activities	Staff costs	70,546	4,331	-	74,877	71,212
	Site development	59,715	-	-	59,715	7,730
	Facility cost West House and Museum	30,293	2,118	-	32,411	46,260
	Exhibition and event costs	1,475	-	-	1,475	14,465
	Learning costs	926	61	-	987	13,500
	Finance & Legal costs	1,436	-	-	1,436	2,174
	non-property liability insurance	1,368	-	-	1,368	2,704
	Other running costs	3,107	1,081	-	4,188	9,467
	Volunteer & staff expenses	-	-	-	-	1,966
		-	-	-	-	-
	HLF project consultancy	-	-	-	-	15,860
	Total expenditure on charitable activities	168,866	7,591	-	176,457	185,338
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other	Loss on valuation of Investments	-	-	-	-	10,800
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total other expenditure		-	-	-	-	10,800
TOTAL EXPENDITURE		176,931	16,576	-	193,507	219,453

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Total prior year £
Activity 1					
Activity 2					
Other					
Total					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Note 11

Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	72,147	67,000
Social security costs	1,313	2,769
Pension costs (defined contribution pension plan)	1,417	1,443
Other employee benefits	-	-
Total staff costs	74,877	71,212

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	4.0	3.7
Governance	-	-
Other	-	-
Total	4.0	3.7

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

Please state the amount of the payment (or value of any waiver of a right to an asset)

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Section C	Notes to the accounts	(cont)
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Note 12 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£1,417

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Employer NEST contributions

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	38,100	-	-	-	38,100
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	15,300	-	-	-	15,300
Carrying (fair) value at end of year	-	53,400	-	-	-	53,400

*Please specify additions resulting from acquisitions through business combinations, if any.

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Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

Analysis of investments

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	53,400	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	53,400	-
Grand total (Fair value at year end+Cost less impairment)		53,400

17.3 If your charity holds investment properties, please complete the following note:

(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity

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(ii) Name or independent valuer, if applicable, and relevant qualifications

(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds

(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

This year	Last year
£	£
-	-
53,400	38,100
-	-
-	-
-	-
53,400	38,100

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

Valued at the closing bid price on 31st March 2021

Section C
Notes to the accounts
Note 18
Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other: Expenditure on Raising Funds					
<i>Opening</i>	-	10,706	-	-	-
<i>Added in period</i>	-	6,495	-	-	-
<i>Expensed in period</i>	-	6,107	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	11,094	-	-	-
Total this year	-	11,094	-	-	-
Total previous year	-	10,706	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

--

Section C**Notes to the accounts****(cont)****Note 19 Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	24,443	11,940
Prepayments and accrued income	10,588	11,442
Other debtors	17,009	-
Total	52,040	23,382

Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Section C	Notes to the accounts	(cont)
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Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	12,960	15,782	26,433	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	57,732	53,899	-	-
Taxation and social security	9,156	6,973	-	-
Other creditors	389	260	-	-
Total	80,237	76,914	26,433	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Deferred Income £24,708 Accrued Cost £33,024	
1. Property lease and service charges billed quarterly in advance is deferred until period covered (£21,148).	2.
Course fees and deposits paid for classes postponed due to Covid-19 income deferred until classes held (£2,000).	
3. Billed in Advance fee for an exhibition to be held in Summer 2021 (£1,500)	
4. Deposits against future lettings of space (£ 60)	
5. Cost accrued against building contract retention (£32,034) and website development (£990)	

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income

Balance at the end of the reporting period

This year £	Last year £
21,865	20,510
84,512	21,865
- 81,669	- 20,510
24,708	21,865

Section C	Notes to the accounts	(cont)
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Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.

<i>Other Debtors £17,009 are government grants receivable for the period but not paid until April 2021.</i> <i>The Trust is paying for the costs of a premises extension over 6 years. The cost (£59,573) has been taken in 2020-21 and the outstanding sum treated as a trade creditor, with the amount repayable after March 2022 treated as long term.</i>

Section C	Notes to the accounts	(cont)
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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other - amounts in transit from card and cash sales in the last week of FY

Total

This year £	Last year £
232,970	151,415
-	168
38,973	86,374
-	-
271,943	237,957

Section C	Notes to the accounts	(cont)
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Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit Risk - low	
Liquidity risk - minimal	Market
Risk - not significant as limited to Investments held in quoted company	

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

--

Section C**Notes to the accounts****(cont)****Note 26 Events after the end of the reporting period**

Please complete this note where events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

The Covid-19 closure of both West House and the Museum lead to a significant loss of income in the year 2020-21 and continues into 2021-2022. Both facilities have been closed, together with the tenants businesses, and as many services shut down as is consistent with the safeguarding of both the fabric of the buildings and the museum collection. Most staff have been "furloughed" and the Trust claimed all available grants under government schemes. We look forward to re-opening in May 2021.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

The Trust is confident that with the actions taken and the reserves in place the Trust will be able to continue.

Section C	Notes to the accounts	(cont.)
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Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy & Life Drawing classes. New grant received from Harrow branch in May 2020 unused as scheduled classes have been postponed since December 2020.	61	500	61	-	-	500
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. £1,000 Grants received in October 2020 remains unspent owing to all classes and school visits being postponed in lockdown.	1,000	-	-	-	-	1,000
Sustainability project	R	HLF Sustainability grant. First part payment of Sustainability grant (50%) received in prior year. Project underway from March 2019 and due for completion next Financial Year, at which point the final 50% (£17,500) of grant will be received. At March 2021 costs incurred are in excess of first phase grant received. Progress delayed in 2020-21.	- 2,215	-	-	-	-	- 2,215
Young Harrow Foundation	R	Feb 2021 grant unspent.		1,000				1,000
Heritage Emergency Fund	R	Project Title: Covid19: Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant £5,000 is for an ongoing project to digitise our image library and make available on our new website and to link data from existing Modes Collection system.		21,600	16,415			5,185
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane, delayed due to lockdown restrictions, now commenced.	1,000	-	100	-	-	900
Other funds (balancing figure)	UR	N/a	233,385	203,683	176,931	-	15,300	275,437
Total Funds as per balance sheet			233,231	226,783	193,507	-	15,300	281,807

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
☐	☒

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

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Section C	Notes to the accounts	(cont.)
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Note 27 **Charity funds**

27.2 Details of material funds held and movements during the PRIOR reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
The Arts Society (H.O. & Harrow) grants	R	Matching grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials. Arts Academy & life Drawing classes still have one Term to run this Academic Year (April-July)	482	300	- 721	-	-	61
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. £1,000 Grants received in 2019 and October 2020.	1,000	1,000	- 1,000			1,000
Sustainability project	R	HLF Sustainability grant. First part payment of Sustainability grant (50%) received in prior year. Project underway from March 2019 and due for completion next Financial Year, at which point the final 50% (£17,500) of grant will be received. At March 2020 costs incurred are in excess of grant received.	17,500	-	- 19,715	-	-	2,215
ARTS COUNCIL	R	Arts Council Grant for the staging of the "Post Nature" (Tim Lewis) exhibition May - Aug 2019	-	5,000	- 5,000			-
John Horniman Children's Trust	R	For production and display of a Makaton signed film of Uncle Lubin. Now completed and being displayed.	4,000	-	- 4,000	-	-	-
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane, delayed.	1,000	-	-	-	-	1,000
Other funds (balancing figure)	UR	N/a	234,735	187,667	- 178,217	-	- 10,800	233,385
Total Funds as per balance sheet			258,717	193,967	- 208,653	-	- 10,800	233,231

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
☐	☒

Section C	Notes to the accounts	(cont)
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Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The Trust has expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore the building has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet and all costs of the build have been treated as cost. This decision has the concurrence of our Independent Examiner.

Section B Balance sheet

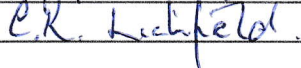
		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-	-
Total fixed assets	B05		-	-	-	-	-
Current assets							
Stocks (Note 18)	B06		11,094	-	-	11,094	10,706
Debtors (Note 19)	B07		52,040	-	-	52,040	23,382
Investments (Note 17.4)	B08		53,400	-	-	53,400	38,100
Cash at bank and in hand (Note 24)	B09		271,943	-	-	271,943	237,957
Total current assets	B10		388,477	-	-	388,477	310,145
Creditors: amounts falling due within one year (Note 20)	B11		80,237	-	-	80,237	76,914
Net current assets/(liabilities)	B12		308,240	-	-	308,240	233,231
Total assets less current liabilities	B13		308,240	-	-	308,240	233,231
Creditors: amounts falling due after one year (Note 20)	B14		26,433	-	-	26,433	-
Provisions for liabilities	B15		-	-	-	-	-
Total net assets or liabilities	B16		281,807	-	-	281,807	233,231
Funds of the Charity							
Endowment funds (Note 27)	B17		-	-	-	-	-
Restricted income funds (Note 27)	B18		-	6,370	-	6,370	-
Unrestricted funds	B19		275,437	-	-	275,437	-
Revaluation reserve	B20		-	-	-	-	-
Fair value reserve	B21		-	-	-	-	-
Total funds	B22		275,437	6,370	-	281,807	-

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

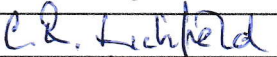
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors	Print Name	Date of approval dd/mm/yyyy
	CYNTHIA WELLS	03/10/2021
	CLIFFORD LICHFIELD	03/10/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	03/10/2021
CLIFFORD LICHFIELD	Print name

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST

STATEMENT BY THE DIRECTORS AND FORMING PART OF THE BALANCE SHEET

ON PAGE 2 OF THESE ACCOUNTS

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Directors on 26 April 2021

Clifford R. Lichfield
Director



Section A

Independent Examiner's Report

Report to the trustees/
members of

The West House & Heath Robinson Museum Trust

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

1/10/21

Name:

Darren Diamond

Relevant professional
qualification(s) or body
(if any):

Fellow of The Association of Chartered Certified Accountants

Address:

262 High Road Harrow Weald

HA3 7BB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



Section A

Independent Examiner's Report

Report to the trustees/
members of

The West House & Heath Robinson Museum Trust

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2021

Responsibilities and
basis of report

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Independent
examiner's statement

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* Please delete the words in the brackets if they do not apply.

Signed:

Date:

1/10/21

Name:

Darren Diamond

Relevant professional
qualification(s) or body
(if any):

Fellow of The Association of Chartered Certified Accountants

Address:

262 High Road Harrow Weald

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Section B

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