

**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 31<sup>st</sup> March 2021.

**I. Reference and Administrative Information**

|                             |   |
|-----------------------------|---|
| Charity Name                | The West House and Heath Robinson<br>Museum Trust   |
| Charity registration number | 1086567   |
| Company registration number | 4172012   |
| Registered Office           | 50 West End Lane, Pinner, Middlesex<br>HA5 1AE  |
| Independent Examiner        | Liberty Williams<br>Certified Accountants<br>262 High Road<br>Harrow Weald, Middlesex HA3 7BB |
| Solicitors                  | Harold Benjamin Solicitors<br>Hill House, 67-71 Lowlands Road<br>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<br>Funds | Restricted<br>Funds | Total<br>2020-21 | Total PY<br>2019-20 |
|--|-----------------------|---------------------|------------------|---------------------|
| <b><u>Incoming Resources</u></b>         |                       |                     |                  |                     |
| 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              | -                   |
| <b>Total Incoming Resources</b>          | <b>218,983</b>        | <b>23,100</b>       | <b>242,083</b>   | <b>193,967</b>      |
| <b><u>Resources Expended</u></b>         |                       |                     |                  |                     |
| 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              |
| <b>Total Resources Expended</b>          | <b>176,931</b>        | <b>16,576</b>       | <b>193,507</b>   | <b>219,453</b>      |
| <b>Net Incoming / (Outgoing)</b>         |                       |                     |                  |                     |
| <b>Resources for the Year</b>            | <b>42,052</b>         | <b>6,524</b>        | <b>48,576</b>    | <b>-25,486</b>      |
| <b>Fund Account b/f 31/3/20</b>          | <b>233,385</b>        | <b>-154</b>         | <b>233,231</b>   | <b>258,717</b>      |
| <b>Fund Account c/f 31/3/21</b>          | <b>275,437</b>        | <b>6,370</b>        | <b>281,807</b>   | <b>233,231</b>      |

## 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<br>Funds | Restricted<br>Funds | This Year<br>31.3.21 | Last Year<br>31.3.20 |
|--|-----------------------|---------------------|----------------------|----------------------|
| <b><u>Current Assets</u></b>             |                       |                     |                      |                      |
| 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               |
| <b>Total Current Assets</b>              | <b>382,107</b>        | <b>6,370</b>        | <b>388,477</b>       | <b>310,145</b>       |
| <b>Total Assets</b>                      | <b>382,107</b>        | <b>6,370</b>        | <b>388,477</b>       | <b>310,145</b>       |
| <b><u>Current Liabilities</u></b>        |                       |                     |                      |                      |
| 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                    |
| <b>Total Current Liabilities</b>         | <b>80,237</b>         | <b>-</b>            | <b>80,237</b>        | <b>76,914</b>        |
| <b><u>Long-Term Liabilities</u></b>      |                       |                     |                      |                      |
| Creditors                                | 26,433                |                     | 26,433               |                      |
| <b>Total Long-Term Liabilities</b>       | <b>26,433</b>         |                     | <b>26,433</b>        |                      |
| <b>Net Current and Total Liabilities</b> | <b>275,437</b>        | <b>6,370</b>        | <b>281,807</b>       | <b>233,231</b>       |

**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         |
|                                 |   | <b>6,370</b> | <b>-</b> | <b>154</b> |

| Signatures | Print Name(s) | Date of approval<br>dd/mm/yyyy |
|------------|---------------|--------------------------------|
|------------|---------------|--------------------------------|

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<br>dd/mm/yyyy |
|-----------|-----------------|--------------------|
|           | Cliff Lichfield |                    |

|   |            |            |                 |            |  |
|---|------------|------------|-----------------|------------|--|
| THE WEST HOUSE & HEATH<br>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 |
|--|---------------|--------------------|-------------------------|-----------------|-------------|------------------|
|  |               | £<br>F01           | £<br>F02                | £<br>F03        | £<br>F04    | £<br>F05         |
| <b>Income (Note 3)</b>   |               |                    |                         |                 |             |                  |
| <b>Income and endowments from:</b>   |               |                    |                         |                 |             |                  |
| 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           | -                  | -                       | -               | -           | -                |
| <b>Total</b>   | S07           | 203,683            | 23,100                  | -               | 226,783     | 193,967          |
| <b>Expenditure (Notes 6)</b>   |               |                    |                         |                 |             |                  |
| <b>Expenditure on:</b>   |               |                    |                         |                 |             |                  |
| 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           | -                  | -                       | -               | -           | -                |
| <b>Total</b>   | S12           | 176,931            | 16,576                  | -               | 193,507     | 208,653          |
| <b>Net income/(expenditure) before tax for the reporting period</b>        | S13           | 26,752             | 6,524                   | -               | 33,276      | 14,686           |
| Tax payable  | S14           | -                  | -                       | -               | -           | -                |
| <b>Net income/(expenditure) after tax before investment gains/(losses)</b> | S15           | 26,752             | 6,524                   | -               | 33,276      | 14,686           |
| Net gains/(losses) on investments  | S16           | 15,300             | -                       | -               | 15,300      | 10,800           |
| <b>Net income/(expenditure) Extraordinary items</b>                        | S17           | 42,052             | 6,524                   | -               | 48,576      | 25,486           |
| <b>Transfers between funds</b>   | S18           | -                  | -                       | -               | -           | -                |
| <b>Other recognised gains/(losses):</b>                                    | S19           | -                  | -                       | -               | -           | -                |
| Gains and losses on revaluation of fixed assets for the charity's own use  | S20           | -                  | -                       | -               | -           | -                |
| Other gains/(losses)   | S21           | -                  | -                       | -               | -           | -                |
| <b>Net movement in funds</b>   | S22           | 42,052             | 6,524                   | -               | 48,576      | 25,486           |
| <b>Reconciliation of funds:</b>  |               |                    |                         |                 |             |                  |
| Total funds brought forward  | S23           | 233,385            | 154                     | -               | 233,231     | 258,717          |
| <b>Total funds carried forward</b>   | S24           | 275,437            | 6,370                   | -               | 281,807     | 233,231          |

## Section B Balance sheet

|   |     |  | Unrestricted<br>funds<br>£<br>F01 | Restricted<br>income funds<br>£<br>F02 | Endowment<br>funds<br>£<br>F03 | Total this<br>year<br>£<br>F04 | Total last<br>year<br>£<br>F05 |
|---|-----|--|-----------------------------------|--|--------------------------------|--------------------------------|--------------------------------|
| <b>Fixed assets</b>   |     |  |                                   |  |                                |                                |                                |
| Intangible assets (Note 15)                                     | B01 |  | -                                 | -                                      | -                              | -                              | -                              |
| Tangible assets (Note 14)                                       | B02 |  | -                                 | -                                      | -                              | -                              | -                              |
| Heritage assets (Note 16)                                       | B03 |  | -                                 | -                                      | -                              | -                              | -                              |
| Investments (Note 17)   | B04 |  | -                                 | -                                      | -                              | -                              | -                              |
| <b>Total fixed assets</b>                                       | B05 |  | -                                 | -                                      | -                              | -                              | -                              |
| <b>Current assets</b>   |     |  |                                   |  |                                |                                |                                |
| 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                        |
| <b>Total current assets</b>                                     | B10 |  | 388,477                           | -                                      | -                              | 388,477                        | 310,145                        |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | B11 |  | 80,237                            | -                                      | -                              | 80,237                         | 76,914                         |
| <b>Net current assets/(liabilities)</b>                         | B12 |  | 308,240                           | -                                      | -                              | 308,240                        | 233,231                        |
| <b>Total assets less current liabilities</b>                    | B13 |  | 308,240                           | -                                      | -                              | 308,240                        | 233,231                        |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | B14 |  | 26,433                            | -                                      | -                              | 26,433                         | -                              |
| <b>Provisions for liabilities</b>                               | B15 |  | -                                 | -                                      | -                              | -                              | -                              |
| <b>Total net assets or liabilities</b>                          | B16 |  | 281,807                           | -                                      | -                              | 281,807                        | 233,231                        |
| <b>Funds of the Charity</b>                                     |     |  |                                   |  |                                |                                |                                |
| 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 |  |                                   |  |                                |                                |                                |
| <b>Total funds</b>  | 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<br>dd/mm/yyyy |
|   |            |                                |
|   |            |                                |
| Signature of director authenticating accounts being sent to Companies House     | Signature  | Date<br>dd/mm/yyyy             |
|   |            |                                |
|   |            | 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:***

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

|   |  |
|---|--|
| <b><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></b> |  |
|---|--|

#### 1.4 Changes to accounting estimates

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

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

**Please disclose:**

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

#### 1.5 Material prior year errors

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

|      |                                     |                        |
|------|-------------------------------------|------------------------|
| Yes* | <input checked="" type="checkbox"/> | * -Tick as appropriate |
| No*  | <input type="checkbox"/>            |                        |

**Please disclose:**

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

## 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<br>period<br>£ | End of<br>period<br>£ |
|---------------------------------------|-------------------------|-----------------------|
| Fund balances as previously<br>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<br>£ |
|--|-------------|
| Net income/(expenditure) as previously<br>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* |
|------|-----|------|
|------|-----|------|



|   |  |      |                                     |                          |                                     |
|---|--|------|-------------------------------------|--------------------------|-------------------------------------|
| <b>royalties and dividends</b>              | be measured reliably.  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Income from membership subscriptions</b> | 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. |      |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Settlement of insurance claims</b>       | 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*                     |                                     |
|   |  |      |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Investment gains and losses</b>          | 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*                     |                                     |
|   |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

## 2.3 EXPENDITURE AND LIABILITIES

|  |  |      |                                     |                          |                                     |
|--|--|------|-------------------------------------|--------------------------|-------------------------------------|
| <b>Liability recognition</b>                         | 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*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Governance and support costs</b>                  | 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. |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Grants with performance conditions</b>            | 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*                     |                                     |
|  |  |      |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Grants payable without performance conditions</b> | 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*                     |                                     |
|  |  |      |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Redundancy cost</b>                               | The charity made no redundancy payments during the reporting period.   | Yes* | No*                                 | N/a*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Deferred income</b>                               | No material item of deferred income has been included in the accounts.   | Yes* | No*                                 | N/a*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Creditors</b>                                     | The charity has creditors which are measured at settlement amounts less any trade discounts  | Yes* | No*                                 | N/a*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Provisions for liabilities</b>                    | 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*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Basic financial instruments</b>                   | 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*                     |                                     |
|  |  |      | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

## 2.4 ASSETS

|   |   |        |                                     |                          |                                     |
|---|---|--------|-------------------------------------|--------------------------|-------------------------------------|
| <b>Tangible fixed assets for use by charity</b> | 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*                     |                                     |
|   |   |        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|   | The depreciation rates and methods used are disclosed in note 14.   |        |                                     |                          |                                     |
| <b>Intangible fixed assets</b>                  | 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*                     |                                     |
|   |   |        |                                     |                          | <input checked="" type="checkbox"/> |
|   | They are valued at cost.  | Yes*   | No*                                 | N/a*                     |                                     |
|   |   |        |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Heritage assets</b>                          | 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*                     |                                     |
|   |   |        |                                     |                          | <input checked="" type="checkbox"/> |
|   | They are valued at cost.  | Yes*   | No*                                 | N/a*                     |                                     |
|   |   |        |                                     |                          | <input checked="" type="checkbox"/> |
| <b>Investments</b>                              | 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*                     |                                     |
|   |   |        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |

|   |  |                                     |                          |                                     |
|---|--|-------------------------------------|--------------------------|-------------------------------------|
|   | 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*                                |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Stocks and work in progress</b>                                  | 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*                                |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|   | 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*                                |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|   | Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.  | Yes*                                | No*                      | N/a*                                |
|   |  | <input type="checkbox"/>            | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| <b>Debtors</b>  | 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*                                |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>Current asset investments</b>                                    | 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*                                |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
|   | They are valued at fair value except where they qualify as basic financial instruments.  | Yes*                                | No*                      | N/a*                                |
|   |  | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/>            |
| <b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b> | <p>Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably.</p> <p>Assets purchased with funds from a restricted grant are not capitalised but written off against that grant</p>   |                                     |                          |                                     |

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<br>£ | Last year<br>£ |
|--------------------|--|----------------|----------------|
| Government grant 1 | Job Retention Grant (furloughed staff)                                   | 36,058         | -              |
| Government grant 2 | Grants provided through local council for<br>Coronavirus closure support | 42,572         | -              |
| Government grant 3 |  | -              | -              |
| Other              |  | -              | -              |
|                    | <b>Total</b>   | <b>78,630</b>  | <b>-</b>       |

*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.

**Note 5 Donated goods, facilities and services**

|                 | This year<br>£ | Last year<br>£ |
|-----------------|----------------|----------------|
| 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<br>£ | Prior year<br>£ |
|--------------------------------------|---|--------------------|-------------------------|-----------------|------------------|-----------------|
| 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          |
|                                      | <b>Total expenditure on raising funds</b>                       | <b>8,065</b>       | <b>8,985</b>            | <b>-</b>        | <b>17,050</b>    | <b>23,315</b>   |
| 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          |
|                                      | <b>Total expenditure on charitable activities</b>               | <b>168,866</b>     | <b>7,591</b>            | <b>-</b>        | <b>176,457</b>   | <b>185,338</b>  |
| Separate material item of expense    |   | -                  | -                       | -               | -                | -               |
|                                      |   | -                  | -                       | -               | -                | -               |
|                                      |   | -                  | -                       | -               | -                | -               |
|                                      | <b>Total</b>  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>-</b>        |
| Other                                | Loss on valuation of Investments                                | -                  | -                       | -               | -                | 10,800          |
|                                      |   | -                  | -                       | -               | -                | -               |
|                                      |   | -                  | -                       | -               | -                | -               |
|                                      |   | -                  | -                       | -               | -                | -               |
|                                      | <b>Total other expenditure</b>                                  | <b>-</b>           | <b>-</b>                | <b>-</b>        | <b>-</b>         | <b>10,800</b>   |
| <b>TOTAL EXPENDITURE</b>             |   | <b>176,931</b>     | <b>16,576</b>           | <b>-</b>        | <b>193,507</b>   | <b>219,453</b>  |

## Other information:

## Analysis of expenditure on charitable activities

| Activity or programme | Activities undertaken directly<br>£ | Grant funding of activities<br>£ | Support Costs<br>£ | Total this year<br>£ | Total prior year<br>£ |
|-----------------------|-------------------------------------|----------------------------------|--------------------|----------------------|-----------------------|
| Activity 1            |                                     |                                  |                    |                      |                       |
| Activity 2            |                                     |                                  |                    |                      |                       |
| Other                 |                                     |                                  |                    |                      |                       |
| <b>Total</b>          |                                     |                                  |                    |                      |                       |

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<br>£ | Last year<br>£ |
|---|----------------|----------------|
| 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                           | -              | -              |
| <b>Total staff costs</b>                          | <b>74,877</b>  | <b>71,212</b>  |

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<br>Number | Last year<br>Number |
|-----------------------|---------------------|---------------------|
| Fundraising           | -                   | -                   |
| Charitable Activities | 4.0                 | 3.7                 |
| Governance            | -                   | -                   |
| Other                 | -                   | -                   |
| <b>Total</b>          | <b>4.0</b>          | <b>3.7</b>          |

## 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)**

**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 |
| <b>Add:</b> additions to investments during period*  | -                       | -                  | -                     | -                  | -     | -      |
| <b>Less:</b> disposals at carrying value             | -                       | -                  | -                     | -                  | -     | -      |
| <b>Less: impairments</b>                             | -                       | -                  | -                     | -                  | -     | -      |
| <b>Add: Reversal of impairments</b>                  | -                       | -                  | -                     | -                  | -     | -      |
| <b>Add/(deduct):</b> transfer in/(out) in the period | -                       | -                  | -                     | -                  | -     | -      |
| <b>Add/(deduct):</b> 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.

*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  | -                      | -                    |
| <b>Total</b>   | 53,400                 | -                    |
| <b>Grand total (Fair value at year end+Cost less impairment)</b> |                        | 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

(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

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**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.

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|  |
| 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 |                  |
|  | £                | £          | £                | £          |                  |
| <b>Charitable activities:</b>              |                  |            |                  |            |                  |
| <i>Opening</i>                             | -                | -          | -                | -          | -                |
| <i>Added in period</i>                     | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>                  | -                | -          | -                | -          | -                |
| <i>Impaired</i>                            | -                | -          | -                | -          | -                |
| <i>Closing</i>                             | -                | -          | -                | -          | -                |
| <b>Other trading activities:</b>           |                  |            |                  |            |                  |
| <i>Opening</i>                             | -                | -          | -                | -          | -                |
| <i>Added in period</i>                     | -                | -          | -                | -          | -                |
| <i>Expensed in period</i>                  | -                | -          | -                | -          | -                |
| <i>Impaired</i>                            | -                | -          | -                | -          | -                |
| <i>Closing</i>                             | -                | -          | -                | -          | -                |
| <b>Other: Expenditure on Raising Funds</b> |                  |            |                  |            |                  |
| <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     | -                | -          | -                |
| <b>Total this year</b>                     | -                | 11,094     | -                | -          | -                |
| <b>Total previous year</b>                 | -                | 10,706     | -                | -          | -                |

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

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**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**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | 24,443                 | 11,940                 |
| Prepayments and accrued income | 10,588                 | 11,442                 |
| Other debtors                  | 17,009                 | -                      |
| <b>Total</b>                   | <b>52,040</b>          | <b>23,382</b>          |

*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)**

|                                | <b>This year<br/>£</b> | <b>Last year<br/>£</b> |
|--------------------------------|------------------------|------------------------|
| Trade debtors                  | -                      | -                      |
| Prepayments and accrued income | -                      | -                      |
| Other debtors                  | -                      | -                      |
| <b>Total</b>                   | <b>-</b>               | <b>-</b>               |

**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<br>£                      | Last year<br>£ | This year<br>£                               | Last year<br>£ |
| 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            | -  | -              |
| <b>Total</b>   | <b>80,237</b>                       | <b>76,914</b>  | <b>26,433</b>                                | <b>-</b>       |

**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<br>£ | Last year<br>£ |
|----------------|----------------|
| 21,865         | 20,510         |
| 84,512         | 21,865         |
| - 81,669       | - 20,510       |
| <b>24,708</b>  | <b>21,865</b>  |

|                  |                              |               |
|------------------|------------------------------|---------------|
| <b>Section C</b> | <b>Notes to the accounts</b> | <b>(cont)</b> |
|------------------|------------------------------|---------------|

**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.**

*Other Debtors £17,009 are government grants receivable for the period but not paid until April 2021.*

*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.*

| 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 FY**

**Total**

| This year<br>£ | Last year<br>£ |
|----------------|----------------|
| 232,970        | 151,415        |
| -              | 168            |
| 38,973         | 86,374         |
| -              | -              |
| 271,943        | 237,957        |

**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.) |
|-----------|-----------------------|---------|
|-----------|-----------------------|---------|

**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<br>R or UR * | Purpose and Restrictions   | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---|--------------------------|--|---|----------------|------------------|----------------|--------------------------|---|
| 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   |
| <b>Other funds (balancing figure)</b>   | <b>UR</b>                | <b>N/a</b>   | 233,385                                     | 203,683        | 176,931          | -              | 15,300                   | 275,437                                     |
| <b>Total Funds as per balance sheet</b> |                          |  | <b>233,231</b>                              | <b>226,783</b> | <b>193,507</b>   | <b>-</b>       | <b>15,300</b>            | <b>281,807</b>                              |

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

|                          |                                     |
|--------------------------|-------------------------------------|
| Yes*                     | No*                                 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

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.)**

**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<br>PE, EE<br>R or UR<br>* | Purpose and Restrictions  | Fund<br>balances<br>brought<br>forward<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>£ | Gains and<br>losses<br>£ | Fund<br>balances<br>carried<br>forward<br>£ |
|---|--------------------------------|---|---|----------------|------------------|----------------|--------------------------|---|
| 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                                       |
| <b>Other funds (balancing figure)</b>   | <b>UR</b>                      | <b>N/a</b>  | 234,735                                     | 187,667        | - 178,217        | -              | - 10,800                 | 233,385                                     |
| <b>Total Funds as per balance sheet</b> |                                |   | <b>258,717</b>                              | <b>193,967</b> | <b>- 208,653</b> | <b>-</b>       | <b>- 10,800</b>          | <b>233,231</b>                              |

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

|                          |                                     |
|--------------------------|-------------------------------------|
| Yes*                     | No*                                 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

**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 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


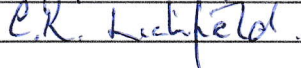
|   |     | Guidance Note | Unrestricted funds<br>£<br>F01 | Restricted income funds<br>£<br>F02 | Endowment funds<br>£<br>F03 | Total this year<br>£<br>F04 | Total last year<br>£<br>F05 |
|---|-----|---------------|--------------------------------|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Fixed assets</b>   |     |               |                                |                                     |                             |                             |                             |
| Intangible assets (Note 15)                                     | B01 |               | -                              | -                                   | -                           | -                           | -                           |
| Tangible assets (Note 14)                                       | B02 |               | -                              | -                                   | -                           | -                           | -                           |
| Heritage assets (Note 16)                                       | B03 |               | -                              | -                                   | -                           | -                           | -                           |
| Investments (Note 17)   | B04 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total fixed assets</b>                                       | B05 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Current assets</b>   |     |               |                                |                                     |                             |                             |                             |
| 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                     |
| <b>Total current assets</b>                                     | B10 |               | 388,477                        | -                                   | -                           | 388,477                     | 310,145                     |
| <b>Creditors: amounts falling due within one year (Note 20)</b> | B11 |               | 80,237                         | -                                   | -                           | 80,237                      | 76,914                      |
| <b>Net current assets/(liabilities)</b>                         | B12 |               | 308,240                        | -                                   | -                           | 308,240                     | 233,231                     |
| <b>Total assets less current liabilities</b>                    | B13 |               | 308,240                        | -                                   | -                           | 308,240                     | 233,231                     |
| <b>Creditors: amounts falling due after one year (Note 20)</b>  | B14 |               | 26,433                         | -                                   | -                           | 26,433                      | -                           |
| <b>Provisions for liabilities</b>                               | B15 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total net assets or liabilities</b>                          | B16 |               | 281,807                        | -                                   | -                           | 281,807                     | 233,231                     |
| <b>Funds of the Charity</b>                                     |     |               |                                |                                     |                             |                             |                             |
| 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 |               | -                              | -                                   | -                           | -                           | -                           |
| <b>Total funds</b>  | 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.

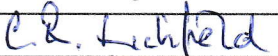
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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<br>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<br>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)

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basis of report

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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

HA3 7BB

**Section B**

**Disclosure**

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