

**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 2022.

**1. Reference and Administrative Information**

Charity Name	The West House and Heath Robinson Museum Trust
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Charity registration number	1086567
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Company registration number	4172012
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Registered Office	50 West End Lane, Pinner, Middlesex HA5 1AE
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Independent Examiner	Liberty Williams Certified Accountants 262 High Road Harrow Weald, Middlesex HA3 7BB
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Solicitors	Harold Benjamin Solicitors Hill House, 67-71 Lowlands Road Harrow, Middlesex HA1 3EQ
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**Directors and Trustees**

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

John Barford

Geraldine Beare  
Deena Dwala  
Nicholas J Coleman (resigned 29 April 2022)  
Judith Elliott  
Keith Ferry (resigned July 2021)  
Peter Higginson  
Jean Lammiman  
Clifford Lichfield  
Paul Osborn  
Navin Shah  
Phillip Snell  
Cynthia Wells (until Jan 2022)  
Thomas Whiting

## **2. Structure Governance and Management**

### Governing Document

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

### Recruitment and Appointment of Directors

The Directors include:

- six members of the local community
- two representatives from the William Heath Robinson Trust,
- a Councillor nominated by the London Borough of Harrow
- a current Councillor of the London Borough of Harrow
- a member of the Greater London Authority.

### Director Induction and Training

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

### Risk Management

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

- reviews of the museum project and all other operations with Heritage Lottery Fund support via the Resilient Heritage Fund to identify risks. This started in 2019 and was due to conclude in March 2020. Covid19 has caused a deferment of the end of this project with HLF's agreement. Anticipated completion by December 2022.

- the establishment of procedures to mitigate the risks identified:

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

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

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

### Organisational Structure

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

### Related Parties

The board of directors currently includes a councillor nominated by the London Borough of Harrow (the Trust's landlord) and one other councillor.

### Objectives

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

## **3. Achievements and Performance**

The Covid-19 pandemic caused major disruption to all of the Trust's operations. The museum was closed to the public for four weeks in the financial year. Museum visitor numbers were 2766, compared with 711 in the previous Covid-impacted year. Shop sales of £32K showed a recovery from the £13K of 2020/1 but remained 18% below pre-Covid levels. The timing of rental income from the café (Daisy's in the Park) and dentist (West House Partnership) continued to be disrupted though to a lesser extent than in the prior year. The Covid-related cost reduction actions were gradually lifted as government

restrictions permitted while government grants at £19K were £60K less than in 2020/1.

Activities in the Verden Gallery were reinstated but no Pinner Adult Education Society lectures were held due to these audiences' continued reluctance to meet in large groups.

The role of Learning Officer for Children & Young People has now reverted to a four day per week role. Following successful performance, the Museum Operations Assistant post was converted to a permanent four day per week position. All staff posts are now funded entirely from the Trust's own resources.

West House & the museum continued to provide a focal point in the revitalisation of Pinner Memorial Park and the café, Daisy's in the Park, continued its popularity when allowed to operate. The enlarged kitchen and glass conservatory are significant improvements. West House Dental continues to thrive. These tenancies provide an income stream to support the objectives of the Trust and rebounded robustly from the restrictions imposed during Covid.

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

The Friends of Heath Robinson Museum, initially established to offer special access to exhibitions and other Museum events to those who had made significant donations, now has over 200 members with 67 of those paying an annual subscription.

The two refurbished blockhouses on the West End Lane boundary have provided room for staff and volunteers to meet and relax and an order preparation area for on-line retail operations which contributed 14% of retail sales.

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

contractor in mid-2022 and the final account paid by September 2022.

From the re-opening of the museum in May 2021 to the end of August we presented an exhibition of John Hassall's Illustrations. By contrast from September until January 2022 the quirky children's stories and illustrations of Korky Paul were on display. Our final exhibition of the financial year was based on Heath Robinson's Children's Stories.

#### **4. Financial Review**

Total income for the year was £259,633, a 7% increase driven primarily by the post-Covid recovery of learning activities and shop sales with a gain on the revaluation of investments offsetting the withdrawal of government grants related to coronavirus. The Restricted Fund of £10,755 relates to donations made for specific purposes: Heritage Lottery Emergency Fund (£1,970) is the balance remaining to finish creating a new website and to cover residual Covid-19 related costs and the HLF Sustainability Grant (balance of £7,785) to support the volunteer led organisation with the recruitment of more paid staff. Income from museum entry fees and learning events rose to £25,910, though significantly higher than last year, remained 26% below pre-Covid levels.

This reflected the continued reluctance of many of our supporters to re-join group activities. However, Friends of the Museum membership subscriptions rose by 30% reflecting support from new and loyal supporters in difficult times.

Unrestricted donations rose more than fourfold to £18,359 while government grants declined by £60,000 to £19,000. Retail sales grew 148% to £32,019, still 18% below the pre-Covid level. There was an unrealised gain on investment of £18,000.

Expenditure totalled £208,845 (8% more than the prior year) which included £91,927 on staff costs, £69,047 on

running costs for the museum and West House and £6,450 on site development, resulting in an excess of income over expenditure for the year of £50,787.

### Investment Policy

All funds not immediately required for use are held on deposit with Shawbrook Bank, a subsidiary of CAF Bank. £50,000 was deposited in September 2018 and a further £100,000 in April 2019. The yield was 0.8% from April 2021, declining to 0.3% from July 2021. We continue to hold 6000 donated shares in James Latham plc.

### Reserves Policy

To maintain sufficient reserves to cover known future liabilities e.g. retention payments for the museum build plus related architects fees (approx. £40,000). In addition: six months running costs of approx. £50,000.

## **5. Plans for Future Periods and the Impact of Covid19**

West House and the museum were reopened in May 2021, having been closed since 19 March 2020 as a result of the Covid19 restrictions imposed by the government. Visitor numbers are still below pre-Covid levels and still show a reluctance of our visitor demographic to want to venture far or meet in numbers.

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

The exhibition running at the year end, Heath Robinson's Children's Stories will continue until May followed by The Humour of William Heath Robinson until September.

Wood engraving will feature in “Scene through Wood” from September until December with Heath Robinson’s Shakespeare running until March 2023.

The operation of the Heath Robinson Museum continues as our major priority this year along with our programme of educational activities for children, young people and adults. Our major target for fundraising in 2022/23 is the replacement of the grant from John Lyon’s Charity covering Learning staff costs and the continued funding of the now full-time Museum Manager previously covered by the Heritage Lottery Fund.

We will apply the remaining HLF Resilient Heritage grant to complete funding changes for marketing support, additional Learning, Curatorial and Finance staff to strengthen the organisation. The aim being to increase the capacity of our staff and volunteers to better manage the heritage of which we are guardians in the long term. We will make applications to appropriate grant giving bodies.

## **6. Responsibilities of the Board of Directors**

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

-

- select suitable accounting policies and apply them consistently;

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



Up to 31.3.22 the Trust has expended £1,733,534 on the construction of the Heath Robinson Museum. The Trust has a 125 year lease on the land on which the museum stands. The freeholder of the land is the London Borough of Harrow. Should the Trust be unable to meet its commitments, including the purpose for which the building is used under the lease, it reverts to the freeholder and the National Heritage Lottery Fund automatically and therefore has no commercial value to the Trust. As a result of these constraints the Trustees have decided not to show the museum building as a fixed asset on the Balance Sheet as at 31.3.22. This decision has the concurrence of our Independent Examiner.

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

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

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

## **7. Independent Examiner**

Under the Charities Act 2006 the directors have appointed Liberty Williams as Independent Examiner who has carried out an Independent Examination of the company's books.

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

Approved on 25 August 2022 on behalf of the directors by

C R Lichfield -Treasurer

THE WEST HOUSE & HEATH ROBINSON MUSEUM TRUST		Charity No	1086567	
		Company No	4172012	
Annual accounts for the period				
Period start date	04/01/2021	To	Period end date	03/31/2022

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

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	45,551	19,200	-	64,751	109,743
Charitable activities	S02	36,769	-	-	36,769	7,181
Other trading activities	S03	137,760	-	-	137,760	107,362
Investments	S04	2,353	-	-	2,353	2,497
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	222,433	19,200	-	241,633	226,783
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	19,794	2,970	-	22,764	17,050
Charitable activities	S09	174,237	11,845	-	186,082	176,457
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	194,030	14,815	-	208,846	193,507
<b>Net income/(expenditure) before tax for the reporting period</b>						
Tax payable	S13	28,402	4,385	-	32,787	33,276
	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
Net gains/(losses) on investments	S15	28,402	4,385	-	32,787	33,276
	S16	18,000	-	-	18,000	15,300
<b>Net income/(expenditure)</b>	S17	46,402	4,385	-	50,787	48,576
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
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	46,402	4,385	-	50,787	48,576
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	275,437	6,370	-	281,807	233,231
<b>Total funds carried forward</b>	S24	321,839	10,755	-	332,594	281,807

## Section B Balance sheet

			Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<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	10,037	-	-	10,037	11,094
Debtors (Note 19)		B07	64,550	-	-	64,550	52,040
Investments (Note 17.4)		B08	71,400	-	-	71,400	53,400
Cash at bank and in hand (Note 24)		B09	288,012	10,755	-	298,766	271,943
<b>Total current assets</b>		B10	433,998	10,755	-	444,753	388,477
<b>Creditors: amounts falling due within one year (Note 20)</b>		B11	92,440	-	-	92,440	80,237
<b>Net current assets/(liabilities)</b>		B12	341,558	10,755	-	352,313	308,240
<b>Total assets less current liabilities</b>		B13	341,558	10,755	-	352,313	308,240
<b>Creditors: amounts falling due after one year (Note 20)</b>		B14	19,719	-	-	19,719	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	321,839	10,755	-	332,594	308,240
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	10,755	-	10,755	-
Unrestricted funds		B19	290,339	-	-	290,339	-
Revaluation reserve		B20	31,500	-	-	31,500	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	321,839	10,755	-	332,594	-

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

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

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

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

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

## Note 1 Basis of preparation

***This section should be completed by all charities.***

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention and at fair 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 (SORP) for Charities, 2019, when preparing their accounts in accordance with the Companies Act 2006 in the UK and Republic of Ireland (FRS 102).

- and with\*

✓

the Financial Reporting Standard applicable in the UK and Ireland (FRS 102)

- and with the Charities Act 2011.

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

\* -Tick as appropriate

**1.2 Going concern**

***If there are material uncertainties related to events or conditions that may cast doubt on the charity's ability to continue as a going concern, please provide an explanation of these uncertainties and the charity's plans in relation to them. If not applicable, please 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 policy note { }.

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

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

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

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

#### **1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the repo

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

**(i) the nature of any changes;**

**(ii) the effect of the change on income and expense or assets and liabilities for the current period; and**

**(iii) where practicable, the effect of the change in one or more future periods.**

#### **1.5 Material prior year errors**

No material prior year error have been identified in the reportir

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

**(i) the nature of the prior period error;**

***(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and***

***(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.***

## accounts

convention with items recognised at cost or transaction accounts.

practice: Accounting and Reporting by Charities  
in accordance with the Financial Reporting Standard applicable  
(FRS 102) issued on 16 July 2014

applicable in the United Kingdom and Republic of

--

***conditions that cast significant doubt on the  
provide the following details or state "Not***


have been made to the accounting policies adopted in

--




rting period (3.46 FRS102 SORP).



ng period (3.47 FRS102 SORP).


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## Note 2

## Accounting policies

*This standard list of accounting policies has been applied. If a different or additional policy has been adopted then this should be disclosed.*

## 2.1 RECONCILIATION WITH PREVIOUS GENERAL PRACTICE

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

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### Reconciliation of funds per previous GAAP to funds determined

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

Fund balance as restated

--

### Reconciliation of net income/(net expenditure) per previous period to FRS 102

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

Previous period net income/(expenditure) as restated

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*ed by the charity except for those deleted. Where a  
s is detailed in the box below.*

## **GENERALLY ACCEPTED ACCOUNTING**

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*etermined under FRS 102*

*ious GAAP to net income/(net expenditure) under*

## Section C

### Note 2

### 2.2 INCOME

#### Recognition of income

### Accounting policies

These are included in the Stat

- the charity becomes ent
- it is more likely than not
- the monetary value can

#### Offsetting

There has been no offsetting r  
required or permitted by the F

#### Grants and donations

Grants and donations are only  
criteria are met (5.10 to 5.12

In the case of performance re  
that the charity has provided  
only occurs when the perform

#### Legacies

Legacies are included in the S  
grant of probate, the executor  
estate and any conditions att  
charity or have been met.

#### Government grants

The charity has received gove

#### Tax reclaims on donations and gifts

Gift Aid receivable is included  
Any Gift Aid amount recover  
treated as an addition to the s  
terms of the appeal have spe

#### Contractual income and performance related grants

This is only included in the So  
services or met the performar

#### Donated goods

Donated goods are measured  
exchanged) unless impractica

The cost of any stock of good  
the fair value of those gifts at  
receipt. In the reporting perio  
as an expense at the carrying

Donated goods for resale are  
expected proceeds from sale  
from other trading activities

	from other trading activities' value sheet. On its sale the value of activities' and the proceeds from activities'.
	Goods donated for on-going use and included in the SoFA as in
	Gifts in kind for use by the charity when receivable.
<b>Donated services and facilities</b>	Donated services and facilities the gift to the charity provider
	Donated services and facilities with an equivalent amount recorded in the SOFA.
<b>Support costs</b>	The charity has incurred expenses
<b>Volunteer help</b>	The value of any voluntary help in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts and can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received from Legacies.
	Membership subscriptions where benefits are recognised as income from charitable activities
<b>Settlement of insurance claims</b>	Insurance claims are only included if the criteria are met (5.10 to 5.12) in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gain or loss resulting from the year.
<b>2.3 EXPENDITURE AND LIABILITIES</b>	
<b>Liability recognition</b>	Liabilities are recognised where there is a constructive obligation and the obligation can be measured reliably.
<b>Governance and support costs</b>	Support costs have been allocated to Governance costs comprise all costs of compliance with regulation and

	Support costs include central categories on a basis consist floor areas, or per capita, staf
<b>Grants with performance conditions</b>	Where the charity gives a gra service or output to be provid recipient of the grant has prov
<b>Grants payable without performance conditions</b>	Where there are no conditions realistically avoid the commiti recognised.
<b>Redundancy cost</b>	The charity made no redunda
<b>Deferred income</b>	No material item of deferred i
<b>Creditors</b>	The charity has creditors whic discounts
<b>Provisions for liabilities</b>	A liability is measured on recc measured at the best estimat reporting date
<b>Basic financial instruments</b>	The charity accounts for basic paragraph 10.7 FRS102 SORP. 11.19, FRS102 SORP.

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they c
	They are valued at cost.
	The depreciation rates and m
<b>Intangible fixed assets</b>	The charity has intangible fixe physical substance but are ide or legal rights. The amortisat
	They are valued at cost.
<b>Heritage assets</b>	The charity has heritage asse scientific, technological, geop maintained principally for the rates and methods used as di
	They are valued at cost.
<b>Investments</b>	Fixed asset investments in qu valued at initially at cost and end. The same treatment is a

	end. The same treatment is a measured reliably in which ca
	Investments held for resale or maturity date of less than 1 y
<b>Stocks and work in progress</b>	Stocks held for sale as part of net realisable value.
	Goods or services provided as value based on the service po
	Work in progress is valued at contract.
<b>Debtors</b>	Debtors (including trade debt recognition at settlement and charity. Subsequently, they a be received.
<b>Current asset investments</b>	The charity has investments v cash equivalents with a matur and cash equivalents with a n rather than to meet short-term
	They are valued at fair value
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	<div> Donated services of unpaid measured reliably.  Assets purchased with func </div>



ement of Financial Activities (SoFA) when:  
 itled to the resources;  
 that the trustees will receive the resources;  
 be measured with sufficient reliability.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

of assets and liabilities, or income and expenses, unless  
 FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

/ included in the SoFA when the general income recognition  
 FRS102 SORP).

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

lated grants, income must only be recognised to the extent  
 the specified goods or services as entitlement to the grant  
 ance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

ioFA when receipt is probable, that is, when there has been  
 rs have established that there are sufficient assets in the  
 ached to the legacy are either within the control of the

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

ernment grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

in income when there is a valid declaration from the donor.  
 d on a donation is considered to be part of that gift and is  
 same fund as the initial donation unless the donor or the  
 cified otherwise.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FA once the charity has provided the related goods or  
 nce related conditions.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

at fair value (the amount for which the asset could be  
 l to do so.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

s donated for distribution to beneficiaries is deemed to be  
 the time of their receipt and they are recognised on  
 d in which the stocks are distributed, they are recognised  
 amount of the stocks at distribution.

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

measured at fair value on initial recognition, which is the  
 less the expected costs of sale, and recognised in 'Income  
 with the corresponding stock recognised in the balance

Yes*	No*	N/a*
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		✓
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se by the charity are recognised as tangible fixed assets  
coming resources when receivable.

Yes\* No\* N/a\*

		✓
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arity are included in the SoFA as income from donations

Yes\* No\* N/a\*

		✓
--	--	---

s are included in the SOFA when received at the value of  
d the value of the gift can be measured reliably.

Yes\* No\* N/a\*

	✓	
--	---	--

s that are consumed immediately are recognised as income  
cognised as an expense under the appropriate heading in

Yes\* No\* N/a\*

	✓	
--	---	--

nditure on support costs.

Yes\* No\* N/a\*

✓		
---	--	--

elp received is not included in the accounts but is described

Yes\* No\* N/a\*

✓		
---	--	--

ts when receipt is probable and the amount receivable can

Yes\* No\* N/a\*

✓		
---	--	--

ceived in the nature of a gift are recognised in Donations and

Yes\* No\* N/a\*

		✓
--	--	---

ich gives a member the right to buy services or other  
ome earned from the provision of goods and services as  
ies.

Yes\* No\* N/a\*

✓		
---	--	--

uded in the SoFA when the general income recognition  
FRS102 SORP) and are included as an item of other income

Yes\* No\* N/a\*

		✓
--	--	---

unrealised gains or losses on the sale of investments and  
n revaluing investments to market value at the end of the

Yes\* No\* N/a\*

✓		
---	--	--

re it is more likely than not that there is a legal or  
itting the charity to pay out resources and the amount of  
ed with reasonable certainty.

Yes\* No\* N/a\*

✓		
---	--	--

ated between governance costs and other support.  
ll costs involving public accountability of the charity and its  
id good practice.

Yes\* No\* N/a\*

	✓	
--	---	--

functions and have been allocated to activity cost  
 nt with the use of resources, eg allocating property costs by  
 f costs by the time spent and other costs by their usage.

Yes*	No*	N/a*
	✓	

nt with conditions for its payment being a specific level of  
 ed, such grants are only recognised in the SoFA once the  
 vided the specified service or output.

Yes*	No*	N/a*
		✓

s attaching to the grant that enables the donor charity to  
 ment, a liability for the full funding obligation must be

Yes*	No*	N/a*
		✓

ncy payments during the reporting period.

Yes*	No*	N/a*
✓		

ncome has been included in the accounts.

Yes*	No*	N/a*
✓		

ch are measured at settlement amounts less any trade

Yes*	No*	N/a*
✓		

ognition at its historical cost and then subsequently  
 e of the amount required to settle the obligation at the

Yes*	No*	N/a*
✓		

: financial instruments on initial recognition as per  
 : Subsequent measurement is as per paragraphs 11.17 to

Yes*	No*	N/a*
✓		

can be used for more than one year, and cost at least

£1,500		
Yes*	No*	N/a*
✓		

ethods used are disclosed in note 14.

ed assets, that is, non-monetary assets that do not have  
 entifiable and are controlled by the charity through custody  
 ion rates and methods used are disclosed in note 15.

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

ts, that is, non-monetary assets with historic, artistic,  
 hysical or environmental qualities that are held and  
 ir contribution to knowledge and culture. The depreciation  
 sclosed in note 16.

Yes*	No*	N/a*
		✓

Yes*	No*	N/a*
		✓

oted shares, traded bonds and similar investments are  
 subsequently at fair value (their market value) at the year  
 applied to unlisted investments unless fair value cannot be

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

pending their sale and cash and cash equivalents with a  
ear are treated as current asset investments

✓		
---	--	--

Yes\* No\* N/a\*

✓		
---	--	--

non-charitable trade are measured at the lower or cost or

Yes\* No\* N/a\*

✓		
---	--	--

part of a charitable activity are measured at net realisable  
potential provided by items of stock.

Yes\* No\* N/a\*

		✓
--	--	---

cost less any foreseeable loss that is likely to occur on the

Yes\* No\* N/a\*

		✓
--	--	---

ors and loans receivable) are measured on initial  
ount after any trade discounts or amount advanced by the  
re measured at the cash or other consideration expected to

Yes\* No\* N/a\*

✓		
---	--	--

which it holds for resale or pending their sale and cash and  
rity date less than one year. These include cash on deposit  
aturity of loss than one year held for investment purposes  
n cash commitments as they fall due.

Yes\* No\* N/a\*

✓		
---	--	--

except where they qualify as basic financial instruments.

Yes\* No\* N/a\*

✓		
---	--	--

l volunteers are not included in the SOFA as the value of the service cannot be  
ls from a restricted grant are not capitalised but written off against that grant

**Note 3** **Income**

<b>Analysis of income</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds</b>	<b>Prior year</b>
					<b>£</b>	<b>£</b>
<b>Donations and legacies:</b>	Donations and gifts	18,359	-	-	18,359	4,077
	Grants provided through local council for Coovid-19 closure support	9,000	-	-	9,000	42,572
	Job Retention Scheme and Kickstart grants provided by Government	10,204	-	-	10,204	36,058
	Heritage Lottery Fund Grant - Emergency	-	-	-	-	-
	Heritage Lottery Fund Grant - Sustainability	-	-	-	-	-
	General grants provided by other charities	-	19,200	-	19,200	23,100
	Gift Aid	5,488	-	-	5,488	1,757
	Legacies	2,500	-	-	2,500	2,179
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
<b>Total</b>		<b>45,551</b>	<b>19,200</b>	<b>-</b>	<b>64,751</b>	<b>109,743</b>
<b>Charitable activities:</b>	Museum Admission Fees	9,086	-	-	9,086	1,432
	Learning Events	15,049	-	-	15,049	2,334
	other Events	974	-	-	974	67
	Fundraising Events	-	-	-	-	-
	Fees from loans of items in Collection	5,240	-	-	5,240	-
	Friends of Museum membership subscriptions	3,712	-	-	3,712	2,842
	Royalties from the exploitation of intellectual property rights	331	-	-	331	349
	School Visits	1,775	-	-	1,775	-
	Other	602	-	-	602	157
<b>Total</b>		<b>36,769</b>	<b>-</b>	<b>-</b>	<b>36,769</b>	<b>7,181</b>
<b>Other trading activities:</b>	Rental Income	79,066	-	-	79,066	78,602
	Service Charges	12,998	-	-	12,998	10,405
	Lettings of space	6,753	-	-	6,753	-
	Car Park	7,225	-	-	7,225	5,795
	Shop	31,718	-	-	31,718	12,560
	Donated goods for resale	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>137,760</b>	<b>-</b>	<b>-</b>	<b>137,760</b>	<b>107,362</b>
<b>Income from investments:</b>	Interest income	1,033	-	-	1,033	1,555
	Dividend income	1,320	-	-	1,320	942
	Other	-	-	-	-	-
	<b>Total</b>	<b>2,353</b>	<b>-</b>	<b>-</b>	<b>2,353</b>	<b>2,497</b>
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on valuation of Investments	18,000	-	-	18,000	15,300
	Other	-	-	-	-	-
	<b>Total</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>18,000</b>	<b>15,300</b>
<b>TOTAL INCOME</b>		<b>240,433</b>	<b>19,200.00</b>	<b>-</b>	<b>259,633</b>	<b>242,083</b>

**Other information:**

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

See 27.1 and 27.2

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

## Note 4

## Analysis of receipts of government grants

	Description
Government grant 1	Job Retention Grant (furloughed staff)
Government grant 2	Grants provided through local council for Coronavirus closure support
Government grant 3	Kickstart scheme grant
Other	
	<b>Total</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 benefitted from the VAT reduction to 5% and then 12.5% on categories of income. The Trust also benefitted from a business rates discount.

**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
3,357	36,058
9,000	42,572
6,847	-
-	-
19,204	78,630

## Note 5

## Donated goods, facilities and services

Seconded staff  
Use of property  
Other

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

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

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

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

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



**(cont)**

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-
-	-
-	-
-	-

Note 6

Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants	-	-	-	-	-
	Operating membership schemes	349	-	-	349	175
	Staging fundraising events	-	-	-	-	-
	Advertising, marketing, direct mail and publicity (inc Website)	2,729	2,970	-	5,699	10,538
	Operating charity shop	16,716	-	-	16,716	6,337
	<b>Total expenditure on raising funds</b>	<b>19,794</b>	<b>2,970</b>	<b>-</b>	<b>22,764</b>	<b>17,050</b>
Expenditure on charitable activities	Staff costs	91,308	619	-	91,927	74,877
	Site development	6,292	900	-	7,192	59,715
	Facility cost West House and Museum	48,838	606	-	49,445	32,411
	Exhibition and event costs	5,193	-	-	5,193	1,475
	Learning costs	5,643	2,220	-	7,863	987
	Finance & Legal costs	2,683	-	-	2,683	1,436
	non-property liability insurance	2,213	-	-	2,213	1,368
	Other running costs	8,132	-	-	8,132	4,188
	Volunteer & staff expenses	808	-	-	808	-
	Purchased & Consulting services	2,176	7,500	-	9,676	-
	Grants paid / awarded	950	-	-	950	-
		-	-	-	-	-
	<b>Total expenditure on charitable activities</b>	<b>174,237</b>	<b>11,845</b>	<b>-</b>	<b>186,082</b>	<b>176,457</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	-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>		<b>194,030</b>	<b>14,815</b>	<b>-</b>	<b>208,845.83</b>	<b>193,507</b>

Other information:

Analysis of expenditure on charitable activities

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

**Section C****Notes to the accounts****Note 11** **Paid employees**

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

**11.1 Staff Costs**

	<b>This year £</b>
Salaries and wages	87,865
Social security costs	2,462
Pension costs (defined contribution pension plan)	1,600
Other employee benefits	-
<b>Total staff costs</b>	<b>91,927</b>

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

No

*Please give details of the number of employees whose total employee benefits (excluding pension costs) fell within each band of £10,000 from £60,000 upwards. If there are transactions, please enter 'true' in the box provided.*

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

<b>Band</b>	<b>Number of employees</b>
£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**

	<b>This year Number</b>
Fundraising	-

employees work

Charitable Activities	4.6
Governance	0.4
Other	-
<b>Total</b>	<b>5.0</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

--

ees dealt with in

Last year £
72,147
1,313
1,417
-
74,877

ne

cluding employer  
no such

1

Last year Number
-

4.0
-
-
4.0



**Section C****Notes to the accounts**

**Note 12**                      **Defined contribution pension scheme or defined benefit accounted for as a defined contribution scheme.**

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

**Amount of contributions recognised in the SOFA as an expense**

**£1,600**

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

**Employer NEST contribution**

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

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

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

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

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

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

**(co**

**t scheme**

**d.**

ns

**it pension plan but**


**r defined benefit**




**Note 13****Grantmaking**

***Please complete this note if the charity made any grants or donations which are part of the charitable activities undertaken.***

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

<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>
Activity or project 1	950	
Activity or project 2		
Activity or project 3		
Activity or project 4		
<b>Total</b>	-	-

***Please enter "Nil" if the charity does not identify and/or allocate support to any particular institution or individual.***

**13.2 Grants made to institutions**

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

<b>Names of institution</b>	<b>Purpose of grant</b>
William Heath Robinson Trust	Grant made to a relative of the charity, the Heath Robinson (that it could acquire "Forever" a pen and in the name of William Heath Robinson)


***Total grants to institutions in reporting period***

***Other unanalysed grants***

***TOTAL GRANTS PAID***

**(cont)**

**high in aggregate form a material**

<b>Support costs</b>	<b>Total</b>
<b>£</b>	<b>£950</b>
-	-
-	-
-	-
-	-

**t costs.**

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

<b>Purpose</b>	<b>Total amount of grants paid £</b>
ted Trust which owns Collection in order A Crow is a Crow nk drawing by ion.	950
	-
	-

	-
	-
	-
	-
	-
	-
	-
	-
	<b>950</b>
	-
	950

**Note 17 Investment assets**

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

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

	Cash & cash equivalents	Listed investments	Investment properties	Social investments
Carrying (fair) value at beginning of period	-	53,400	-	-
<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	-	18,000	-	-
Carrying (fair) value at end of year	-	71,400	-	-

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

--

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

**17.2 Please provide a breakdown of investments shown above agreeing with the total, differentiating between those held at fair value and those held at cost less impairments.**

**Analysis of investments**

**Cash or cash equivalents**

**Listed investments**

<b>Fair value at year end</b>
<b>£</b>
-
71,400

<b>Investment properties</b>	-
<b>Social investments</b>	-
<b>Other investments</b>	-
<b>Total</b>	71,400
<b>Grand total (Fair value at year end+Cost less impairment)</b>	

### 17.3 If your charity holds investment properties, please complete the follow

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


### 17.4 Please provide a breakdown of current asset investments, if applicable balance sheet.

#### Analysis of current asset investments

**Cash or cash equivalents**  
**Listed investments**  
**Investment properties**  
**Social investments**  
**Other investments**  
**Total**

This year
£
-
71,400
-
-
-
71,400

### 17.7 Additional information

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

--

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

Valued at the closin

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

**(cont)**

Other	Total
-	53,400
-	-
-	-
-	-
-	-
-	-
-	18,000
-	71,400

--

*be exchanged between  
curities, the fair value is  
r equivalent. For other  
uers' best estimate of*

balance sheet row B04  
nent.

<b>Cost less impairment</b>
<b>£</b>
-
-



-
-
-
-
71,400

ing note:


e, agreeing with the

Last year
£
-
53,400
-
-
-
53,400

--

g sell price on 31st March 2022

**Note 18 Stocks**

*Please complete this note if the charity holds any stock items*

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

	Stock		Donated goods	
	For distribution	For resale	For distribution	For resale
	£	£	£	£
<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>	-	11,094	-	-
<i>Added in period</i>	-	15,920	-	-
<i>Expensed in period</i>	-	16,977	-	-
<i>Impaired</i>	-	-	-	-
<i>Closing</i>	-	<b>10,037</b>	-	-
<b>Total this year</b>	-	10,037	-	-
<b>Total previous year</b>	-	11,094	-	-

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

--



tween

Work in progress
£
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-
-

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

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

**19.1 Analysis of debtors**

	<b>This year £</b>
Trade debtors	33,595
Prepayments and accrued income	13,455
Other debtors	17,500
<b>Total</b>	<b>64,550</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 and prepayments)**

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

**(cont)**

<b>Last year £</b>
24,443
10,588
17,009
52,040

**porting date.**

**bove)**

<b>Last year £</b>
-
-
-
-

**Section C****Notes to the accounts****Note 20 Creditors and accruals**

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

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due more than one year
	This year £	Last year £	This year £
Accruals for grants payable	-	-	-
Bank loans and overdrafts	-	-	-
Trade creditors	22,118	12,960	19,719
Payments received on account for contracts or performance-related grants	-	-	-
Accruals and deferred income	60,316	57,732	-
Taxation and social security	9,630	9,156	-
Other creditors	375	389	-
<b>Total</b>	<b>92,440</b>	<b>80,237</b>	<b>19,719</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 £25,203**

**Property lease and service charges billed quarterly in advance are deferred until payment is received (£21,475).**

**2. Course fees and booking deposits paid in advance for future events or visits, are deferred until event held (£1,958).**

**against future lettings of space (£ 1,770)**

**Accrued Cost £35,113**

**5. Cost accrued against building construction (£32,034) : utility bills (£1,334) : other (£1,745)**

**Movement in deferred income account**

**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**

<b>This year £</b>
24,708
105,815
- 105,320
<b>25,203</b>

**(cont)**

<b>ing due after one year</b>
<b>Last year £</b>
-
-
26,433
-
-
-
-
26,433

**1.  
riod covered**  
**ncome is**  
**4. Deposits**  
**ract**

<b>Last year £</b>
21,865
84,512
- 81,669
24,708



**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £
-
-
-
-
-

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

--

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

--

**(cont)**

**Provisions. A**


**and**

<b>Last year £</b>
-
-
-
-
-



## Section C

## Notes to the accounts

### Note 22 Other disclosures for debtors, creditors and other basic financial instruments

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

The Trust is paying for the costs of a pr extension over 6 years. The cost (£59,5 taken in a prior period and the outstan treated as a trade creditor, with the an repayable after March 2023 treated as

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

**(cont)**

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ount  
long term.**

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

<b>This year £</b>
234,003
-
63,838
926
298,766

**(cont)**

<b>Last year £</b>
232,970
-
38,973
-
271,943

**Section C****Notes to the accounts****Note 25 Fair value of assets and liabilities**

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

Credit Risk - low  
Liquidity risk - minimal  
Risk - not significant as limited to quoted company

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

**(cont)**

Market o Investments held in



**Section C****Notes to the accounts****Note 26****Events after the end of the reporting period**

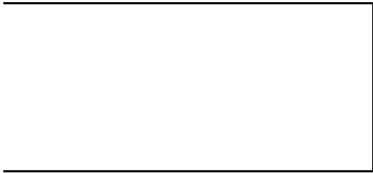
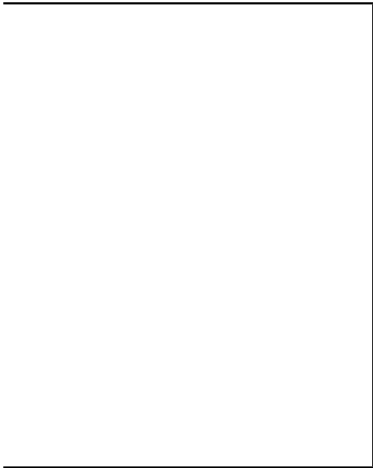
***Please complete this note where events (not requiring adjustment to the accounts) occurred after the end of the reporting period but before the accounts are authorised, which relate to conditions that arose after the end of the reporting period.***

**Please provide details of the nature of the event**

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



**units) have  
horised**



Note 27

Charity funds

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

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other 1' (which may include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the statement of financial position.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of which the income is restricted for specific purposes; UR - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. Original grant received from Harrow branch in May 2020.	500	-	- 500	-
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. Grant received October 2020 for Sept 2020 to July 2021 school year.	1,000	-	- 1,000	
Roland Callingham Foundation grant(s)	R	Restricted for use inEducational activities for children and young people. Grants received in Sept 2021 for 2021 to July 2022 school year	-	700	- 700	
Sustainability project	R	HLF Sustainability grant. First part payment £17,500 of Sustainability grant (50%) received in prior year. Second part accrued in current year. Project commenced March 2019 and due for completion soon, at which point the final 50% (£17,500) of grant will be received. £3.6k committed future spend and £2.4k evaluation still to complete.	- 2,215	17,500	- 7,500	-

Young Harrow Foundation	R	BBB grant Feb 2021	1,000	-	-	1,000	
Scene Through Wood	R	Gryphon Trust Grant returnable in the event that the planned exhibition - Scene Through Wood - cannot be staged in 2022. See Designated Funds 27.3	-	1,000.00		-	
Heritage Emergency Fund	R	Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant is to complete work to digitise our collection; link the data from existing Modes system and make it available on our new website.	5,185	-	-	3,215	-
Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane and improve site appearance	900	-	-	900	-
<b>Other funds (balancing figure)</b>	<b>UR</b>	<b>N/a</b>	275,437	222,433	-	194,030	-
<b>Total Funds as per balance sheet</b>			281,807	241,633	-	208,846	-

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

Yes\*

No\*

✓



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***funds' (which should  
e balance sheet.***

***the charity; and U -***

<b>Gains and losses £</b>	<b>Fund balances carried forward £</b>
-	-
	-
	-
-	7,785

	-
	1,000
-	1,970
-	-
-	303,839
-	314,594

**Note 27** Charity funds**27.1 Details of material funds held and movements during the PRIOR reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure (if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special funds*

<b>Fund names</b>	<b>Type PE, EE R or UR *</b>	<b>Purpose and Restrictions</b>	<b>Fund balances brought forward £</b>
The Arts Society (H.O. & Harrow) grants	R	Grants restricted for use in preparing and running Art Classes for young people; to fund assisted places and to cover artist fees and materials for Arts Academy classes. New grant received from Harrow branch in May 2020 unused as scheduled classes have been postponed since December 2020.	61
Roland Callingham Foundation grant(s)	R	Restricted for use in Learning activities for children and young people. £1,000 Grants received in October 2020 remains unspent owing to all classes and school visits being postponed in lockdown.	1,000
Sustainability project	R	HLF Sustainability grant. First part payment of Sustainability grant (50%) received in prior year. Project underway from March 2019 and due for completion next Financial Year, at which point the final 50% (£17,500) of grant will be received. At March 2021 costs incurred are in excess of first phase grant received. Progress delayed in 2020-21.	- 2,215
Young Harrow Foundation	R	Feb 2021 grant unspent.	
Heritage Emergency Fund	R	Project Title: Covid19: Project Reference: OM-20-00961. Award to cover additional costs associated with Covid-19 and to invest in project(s) to assist and strengthen recovery. The remaining unspent grant £5,000 is for an ongoing project to digitise our image library and make available on our new website and to link data from existing Modes Collection system.	

Pinner Association	R	Grant to build hedge in front of blockhouses on West End Lane, delayed due to lockdown restrictions, now commenced.	1,000
<b>Other funds (balancing figure)</b>	<b>UR</b>	<b>N/a</b>	233,385
<b>Total Funds as per balance sheet</b>			<b>233,231</b>

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

<i>If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).</i>	
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re for 'Other funds' (which should include revaluation  
ice sheet.

ial trusts, of the charity; and U - unrestricted funds

Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
500	- 61	-	-	500
-	-			1,000
-	-	-	-	2,215
1,000				1,000
21,600	- 16,415			5,185

-	-	100	-	-	900
203,683	-	176,931	-	15,300	275,437
226,783	-	193,507	-	15,300	281,807

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

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

**27.3 Transfers between funds**

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

**27.4 Designated funds**

Planned use	Purpose of the designation	Amount
Revaluation Reserve (Investments)	Reserve created from the net revaluation of Trust Investment Assets since their acquisition in 2018	30,900
Sinking Fund reserves against replacement of Lift and Boiler in West House	Sinking Fund reserves against future replacement of Lift (£2,790) and Boiler (£4,000) in West House.	6,790
Staging "Scene Through Wood" Exhibition	Funds raised through a specific appeal to put on a touring Exhibition "SceneThrough Wood" developed by the Ashmolean Museum, which is planned to be staged in 2022. Excludes £1,000 Gryphon Trust restricted Grant awarded for the same purpose and which is returnable in the event exhibition cannot be staged and is included in restricted grant.	4,412
Committed spend Sustainability Project	Funds committed to consultants working on Marketing and Fundraising under the HLF Sustainability Project	3,800
Play in the Park	Funds raised and committed to staging and marketing the Play in the Park to be delivered by Illyria in August	3,250
Reprinting "My Line of Life"	Friends of HR Museum issued a specific Appeal to fund a reprint of William Heath Robinson's autobiograpahy "My Line of Life" to co-incide with the 150th Anniverary of his birth (May 2022). Funds remaining	2,122
		<b>51,274</b>

<b>Note 29</b>	<b>Additional Disclosures</b>
<b>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.</b>	

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.

<b>Address:</b>	Liberty Williams
	262 High Road Harrow Weald
	HA3 7BB

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

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

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