

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

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

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

## Section B Balance sheet

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

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

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

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

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

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

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

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

• and with\*

✓

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

• and with\*

✓

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

• and with the Charities Act 2011.

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

✓

\* -Tick as appropriate

**1.2 Going concern**

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

**1.3 Change of accounting policy**

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

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

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

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

<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>	
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#### **1.4 Changes to accounting estimates**

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

Yes*	<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 period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

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

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

Previous period net income/(expenditure) as  
restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

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

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

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

## 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*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Support costs

The charity has incurred expenditure on support costs.

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

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

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

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

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

## 2.3 EXPENDITURE AND LIABILITIES

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

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

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

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

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

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

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

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

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

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

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

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

**Deferred income** 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"/>

**Creditors** 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"/>

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

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

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

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

## 2.4 ASSETS

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

£1,500
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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.

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

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

They are valued at cost.

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

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

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

They are valued at cost.

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



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

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

**Other information:**

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

See 27.2 for restricted grants in PY

## Note 4 Analysis of receipts of government grants

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

## Note 5 Donated goods, facilities and services

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

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

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

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

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

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

## Section C

## Notes to the accounts

(cont.)

## Note 6

## Expenditure

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

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

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

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

<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 8**                      **Funds received as agent**

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

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

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

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

<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 9 Support Costs**

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

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

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

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

**Note 10.1** Fees for examination of the accounts

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

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

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

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



**Note 11**                      **Paid employees**

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

**11.1 Staff Costs**

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

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

None

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

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

1

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

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

**11.2 Average head count in the year**

The parts of the charity in which the employees work

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

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

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

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

**11.4 Redundancy payments**

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

Total amount of payment

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

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

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

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

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

*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.*

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

*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.*

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

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

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

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

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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

**14.3 Net book value**

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

14.4 Impairment

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

--

14.5 Revaluation

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

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied and significant assumptions*

--

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

--

14.6 Other disclosures

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

--

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

--

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

--

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



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

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

**15.2 Amortisation and impairments**

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

**15.3 Net book value**

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

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

#### 15.6 Revaluation

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

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


#### 15.7 Other disclosures

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

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

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

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

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

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


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

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



**Note 16 Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

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

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


**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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

**16.4 Net book value**

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

**16.5 Impairment**

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

--

**16.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


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

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

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

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

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

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

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

#### 16.9 Five year summary of heritage assets transactions

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

**Note 17 Investment assets**

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

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

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

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

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

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

**Analysis of investments**

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

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

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

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

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

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


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

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

**17.7 Additional information**

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

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

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

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

**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>	-	10,037	-	-	-
<i>Added in period</i>	-	17,256	-	-	-
<i>Expensed in period</i>	-	17,703	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	9,590	-	-	-
<b>Total this year</b>	-	9,590	-	-	-
<b>Total previous year</b>	-	10,037	-	-	-

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

--

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

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

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	26,742	33,595
Prepayments and accrued income	19,116	13,455
Other debtors	-	17,500
<b>Total</b>	<b>45,858</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 above)**

	<b>This year £</b>	<b>Last year £</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 £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	11,864	22,118	13,005	19,719
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	25,539	60,316	-	-
Taxation and social security	11,360	9,630	-	-
Other creditors	493	375	-	-
<b>Total</b>	<b>49,257</b>	<b>92,440</b>	<b>13,005</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 £25,539.** (PY £25,203)

**1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,560.** (PY £21,475)

**2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £2,989.** (PY £1,958)

**4. Deposits**

**against future lettings of space - £990** (PY £1,770)

**Movement in deferred income account**

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income**

**Balance at the end of the reporting period**

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

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


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

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

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

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

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

<p><b>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.</b></p>	<p>The Trust is paying for the costs of a premises extension over 6 years, with 2 years more to go. The cost (£59,573) was taken in a prior period and the outstanding sum treated as a trade creditor, with the amount repayable after March 2024 treated as a long term creditor.</p>
<p><b>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.</b></p>	

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.3 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

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


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

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

**Short term deposits**

**Cash at bank and on hand**

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

**Total**

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

Note 25

Fair value of assets and liabilities

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

Credit Risk - low

Liquidity risk - minimal

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

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

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

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

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

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



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

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

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

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

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

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

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



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

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

Yes\* No\*

☐ ☒

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

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

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

1

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

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

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

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

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

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

**28.2 Trustees' expenses**

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

No trustee expenses have been incurred (True or False)

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

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

28.3 Transaction(s) with related parties

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

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

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

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

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

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

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

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

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

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

## Section B Balance sheet

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

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

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

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

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

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

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

*This section should be completed by all charities.*

**1.1 Basis of accounting**

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

The accounts have been prepared in accordance with:

• and with\*

✓

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

• and with\*

✓

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

• and with the Charities Act 2011.

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

✓

\* -Tick as appropriate

**1.2 Going concern**

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

**1.3 Change of accounting policy**

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

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

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

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



<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>	
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#### **1.4 Changes to accounting estimates**

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

Yes*	<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 period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated \_\_\_\_\_

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

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

Previous period net income/(expenditure) as restated \_\_\_\_\_

## Note 2

## Accounting policies

## 2.2 INCOME

## Recognition of income

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

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

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

## 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*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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*
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

## Support costs

The charity has incurred expenditure on support costs.

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

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

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

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

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

## 2.3 EXPENDITURE AND LIABILITIES

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

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

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

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

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

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

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

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

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

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

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

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

**Deferred income** 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"/>

**Creditors** 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"/>

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

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

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

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

## 2.4 ASSETS

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

£1,500
--------

They are valued at cost.

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

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

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

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

They are valued at cost.

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

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

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

They are valued at cost.

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

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

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

**Other information:**

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

See 27.2 for restricted grants in PY

## Note 4 Analysis of receipts of government grants

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

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

none
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*Please give details of other forms of government assistance from which the charity has directly benefited.*

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# Note 5 Donated goods, facilities and services

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

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

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

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

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

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



## Section C

## Notes to the accounts

(cont.)

## Note 6

## Expenditure

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

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

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

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

<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 8**                      **Funds received as agent**

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

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

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

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

<b>Section C</b>	<b>Notes to the accounts</b>
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**Note 9 Support Costs**

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

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

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

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

**Note 10.1** Fees for examination of the accounts

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

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

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

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 11**                      **Paid employees**

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

**11.1 Staff Costs**

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

None

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

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

1

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

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

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	5.1	4.6
Governance	0.4	0.4
Other	-	-
<b>Total</b>	<b>5.5</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

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

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

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

*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.*

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

*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.*

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

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



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

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

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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

**14.3 Net book value**

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

14.4 Impairment

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

--

14.5 Revaluation

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

*the effective date of the revaluation*

--

*the name of independent valuer, if applicable*

--

*the methods applied and significant assumptions*

--

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

--

14.6 Other disclosures

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

--

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

--

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

--

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



**Section C**
**Notes to the accounts**
**Note 15 Intangible assets**

*Please complete this note if the charity has any intangible assets*

**15.1 Cost or valuation**

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

**15.2 Amortisation and impairments**

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

**15.3 Net book value**

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

**15.4 Accounting policy**

*Please disclose the accounting policy for intangible fixed assets including:*

*Reasons for choosing amortisation rates*

*Policies for the recognition of any capital development*


**15.5 Impairment**

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

--

#### 15.6 Revaluation

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied*

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


#### 15.7 Other disclosures

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

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

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

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

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

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


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

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

**Note 16 Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

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

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


**16.2 Cost or valuation**

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

**16.3 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>						

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

**16.4 Net book value**

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

**16.5 Impairment**

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

--

**16.6 Revaluation**

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

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*qualifications of independent valuer*

*the methods applied and significant assumptions*

*any significant limitations on the valuation*


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

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

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

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

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

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

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

#### 16.9 Five year summary of heritage assets transactions

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

## Section C

## Notes to the accounts

(cont)

## Note 17 Investment assets

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

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

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

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

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

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

## Analysis of investments

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

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



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

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

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

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


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

**Analysis of current asset investments**

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

**17.7 Additional information**

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

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

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

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

## 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>	-	10,037	-	-	-
<i>Added in period</i>	-	17,256	-	-	-
<i>Expensed in period</i>	-	17,703	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	9,590	-	-	-
<b>Total this year</b>	-	9,590	-	-	-
<b>Total previous year</b>	-	10,037	-	-	-

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

--

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

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

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	26,742	33,595
Prepayments and accrued income	19,116	13,455
Other debtors	-	17,500
<b>Total</b>	<b>45,858</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 above)**

	<b>This year £</b>	<b>Last year £</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 £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	11,864	22,118	13,005	19,719
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	25,539	60,316	-	-
Taxation and social security	11,360	9,630	-	-
Other creditors	493	375	-	-
<b>Total</b>	<b>49,257</b>	<b>92,440</b>	<b>13,005</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 £25,539.** (PY £25,203)

**1. Property lease and service charges billed quarterly in advance are deferred until period covered - £21,560.** (PY £21,475)

**2. Course fees and booking deposits paid in advance for future events or visits, income is deferred until event held - £2,989.** (PY £1,958)

**4. Deposits**

**against future lettings of space - £990** (PY £1,770)

**Movement in deferred income account**

**Balance at the start of the reporting period**

**Amounts added in current period**

**Amounts released to income**

**Balance at the end of the reporting period**

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

**Note 21 Provisions for liabilities and charges**

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

**21.1 Please provide:**

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


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

Balance at the start of the reporting period

Amounts added in current period

Amounts charged against the provision in the current period

Unused amounts reversed during the period

Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

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

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

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

<p><b>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.</b></p>	<p>The Trust is paying for the costs of a premises extension over 6 years, with 2 years more to go. The cost (£59,573) was taken in a prior period and the outstanding sum treated as a trade creditor, with the amount repayable after March 2024 treated as a long term creditor.</p>
<p><b>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.</b></p>	

**Note 23 Contingent liabilities and contingent assets**

**23.1 Contingent liabilities**

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

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

**23.2 Contingent assets**

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

Description of item	Estimate of financial effect

**23.3 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

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

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


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

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

**Short term deposits**

**Cash at bank and on hand**

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

**Total**

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



Note 25

Fair value of assets and liabilities

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

Credit Risk - low

Liquidity risk - minimal

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

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

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

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

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

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



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

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

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

## Note 27 Charity funds

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

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

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

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

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

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

Yes\* No\*

☐ ☒

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

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 27**                      **Charity funds (cont)**

**27.3 Transfers between funds**

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

**27.4 Designated funds**

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

**Note 28 Transactions with trustees and related parties**

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

**28.1 Trustee remuneration and benefits**

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

1

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

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

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

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

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

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

**28.2 Trustees' expenses**

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

No trustee expenses have been incurred (True or False)

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



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

28.3 Transaction(s) with related parties

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

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

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

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

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

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

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



Section A

Independent Examiner's Report

Report to the trustees/  
members of

The West House & Heath Robinson Museum Trust

On accounts for the year  
ended

31 March 2023

Charity no  
(if any)

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and  
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023

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

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

Independent  
examiner's statement

[The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

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

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

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

Signed:

Date:

29/9/23

Name:

Darren Diamond

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

Fellow of The Association of Chartered Certified Accountants

**Address:** c/o 262 High Road Harrow Weald

HA3 7BB

**Section B**

**Disclosure**

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

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