

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

A COMPANY LIMITED BY GUARANTEE - No 4172012

REPORT OF THE DIRECTORS

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

1. Reference and Administrative Information

Charity Name The West House and Heath
Robinson Museum Trust

Charity registration number 1086567

Company registration number 4172012

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

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

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

Directors and Trustees

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

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

2. Structure Governance and Management

Governing Document

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

Recruitment and Appointment of Directors

The Directors who held office during the year include:

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

Director Induction and Training

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

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

Risk Management

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

- reviewing the operations of the trust

- the establishment of procedures to mitigate any risks identified:

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

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

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

Organisational Structure

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

Related Parties

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

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

Objectives

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

3. Achievements and Performance

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

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

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

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

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

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

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

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

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

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

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

4. Financial Review

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

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

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

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

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

Investment Policy

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

Reserves Policy

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

5. Plans for Future Periods

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

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

The exhibitions planned for 2025 are:

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

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

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

6. Responsibilities of the Board of Directors

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

- select suitable accounting policies and apply them consistently;

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

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

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

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

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

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

7. Independent Examiner

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

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

Approved on 18 January 2026 on behalf of the directors by

C R Lichfield -Treasurer

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

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

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

Section B Balance sheet

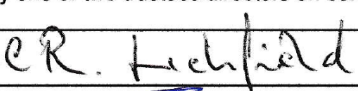
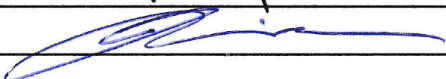
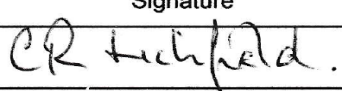
			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets (Note 15)	B01		-	-	-	-	-
Tangible assets (Note 14)	B02		-	-	-	-	-
Heritage assets (Note 16)	B03		-	-	-	-	-
Investments (Note 17)	B04		-	-	-	-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

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

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

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

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

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

Section C	Notes to the accounts
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Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

- | | | |
|-------------|-------------------------------------|---|
| • and with* | <input checked="" type="checkbox"/> | 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* | <input checked="" type="checkbox"/> | the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) |
- and with the Charities Act 2011.

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

✓

* -Tick as appropriate

1.2 Going concern

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

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

Not Applicable

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

Not Applicable

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

Not Applicable

1.3 Change of accounting policy

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

Yes*

✓

No*

* -Tick as appropriate

Please disclose:

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

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

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

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

Please disclose:

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

1.5 Material prior year errors

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

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

Please disclose:

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

Note 2

Accounting policies

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

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

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

Fund balance as restated _____

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

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

Previous period net income/(expenditure) as
restated _____

Note 2

2.2 INCOME

Accounting policies

Recognition of income

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

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

Yes*	No*	N/a*
<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,

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

Yes*	No*	N/a*
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royalties and dividends	be measured reliably.		<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*
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
			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*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
			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*
	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.		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Basic financial instruments			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	Yes*	No*	N/a*
	They are valued at cost.		<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"/>
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes*	No*	N/a*
			<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"/>
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
		<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"/>
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		<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"/>
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	Donated services of unpaid volunteers are not included in the SOFA as the value of the service cannot be measured reliably.			
	Assets purchased with funds from a restricted grant are not capitalised but written off against that grant			

Note 3

Income

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

Other information:

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

See 27.2 for restricted grants in PY

Note 5 Donated goods, facilities and services

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

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

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

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

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

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

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

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

Other information:

Analysis of expenditure on charitable activities

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

Section C

Notes to the accounts

(cont)

Note 11

Paid employees

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

11.1 Staff Costs

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

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

None

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

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

TRUE

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

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

11.2 Average head count in the year

The parts of the charity in which the employees work

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

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

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Please state the legal authority or reason for making the payment

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

11.4 Redundancy payments

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

Total amount of payment

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

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

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

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

Amount of contributions recognised in the SOFA as an expense

£3,237

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

Employer NEST contributions

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

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

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

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

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

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

Note 17 Investment assets

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

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

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

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

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

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

Analysis of investments

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

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

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

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

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

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

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

Analysis of current asset investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

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

17.7 Additional information

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

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

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

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

Section C
Notes to the accounts
Note 18
Stocks

Please complete this note if the charity holds any stock items

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

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

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

--

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

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

19.1 Analysis of debtors

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

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

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

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

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

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

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

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

Movement in deferred income account

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income

Balance at the end of the reporting period

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

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

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

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

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

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

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other - amounts in transit from card and cash sales in the last week of March
Total

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

Note 25 Fair value of assets and liabilities

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

Credit Risk - low Liquidity risk - minimal Risk - not significant as limited to Investments held in public company	Market
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25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

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

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

Yes*	No*
	✓

Section C

Notes to the accounts

(cont.)

Note 27

Charity funds

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

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

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

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

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

Yes*No*

☐☒

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

27.3 Transfers between funds

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

27.4 Designated funds

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

Note 28 Transactions with trustees and related parties

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

28.1 Trustee remuneration and benefits

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

TRUE

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

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

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

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

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

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

28.2 Trustees' expenses

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

No trustee expenses have been incurred (True or False)

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

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

28.3 Transaction(s) with related parties

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

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

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

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

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

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

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



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The West House & Heath Robinson Museum Trust

**On accounts for the year
ended**

31 March 2025

**Charity no
(if any)**

1086567

Set out on pages

(remember to include the page numbers of additional sheets)

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

**Responsibilities and
basis of report**

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

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

**Independent
examiner's statement**

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

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

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

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

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

Signed:

Date:

11/11/25

Name:

Darren Diamond

**Relevant professional
qualification(s) or body**

Fellow of the Association of Chartered Certified Accountants

(if any):

Address:

280-282 Church Road
Sheldon, Birmingham
B26 3YH

Section B

Disclosure

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

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