

**Charity number: 1090995**  
**Company number: 4149246**

# **GROUP FOR EDUCATION IN MUSEUMS**

**(A company limited by guarantee)**

## **Trustees' Report and Financial Statements for the year ended 31 December 2020**

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## **Reference and administrative information**

<b>Charity number</b>	1090995	
<b>Company registration number</b>	4149246	
<b>Registered office</b>	The Joiners Shop (unit 10) The Historic Dockyard Chatham Kent ME4 4TZ	
<b>Trustees</b>	Caroline Marcus  Kathryn Moore Richard Bruce Laura Hill Jennifer Blay Sarah Cowie Essex Havard Ben Pearce	Chair Deputy Chair Treasurer
<b>Company Secretary</b>	Claire Gisby	
<b>Reporting Accountant</b>	Bradbury Stell Chartered Certified Accountant Unit 2 Beverley Court 26 Elmtree Road Teddington Middlesex TW11 8ST	
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill ME19 4JQ	



## **Chair's Statement**

The Covid-19 global pandemic has created enormous challenges for the cultural sector including GEM. Over the last year, GEM has focused on how best to provide support; transforming the way we work as a result. The impact of the pandemic has had a dramatic impact on GEM's resilience. Despite the enormity of challenges, GEM was proactive and looked at ways it could best support the sector, aiming to make a positive difference. We were fortunate to receive support from the National Lottery Heritage Emergency Fund and the Covid Recovery Fund, enabling GEM to respond to the needs of the learning sector, develop our services and in particular, to re-purpose our courses and events online.

Our focus during the last two years has been to create *a stronger GEM for a stronger sector*. Our NLHF resilient heritage project reached its conclusion in December 2020 and as a result, we are confident that GEM has become a stronger organisation with a clear new vision and direction. We have improved GEM's governance and welcomed new Trustees who can support our work through their skills and experience. Our new business plan and refined ethos has enabled GEM to transform itself to become more responsive to the sector's needs and more collaborative in our approach and outlook.

In 2020, we worked closely with Museums Galleries Scotland, the Welsh Museums Federation and the Northern Ireland Museums Council to deliver training, demonstrating our full commitment to our work in all four nations of the UK. With initiatives to support freelancers and students during the pandemic, our membership has grown, and our Area and Nation representatives have enabled our membership to be supported across the four nations. GEM members actively contributed to GEM's work in 2020 through Education Skills Sharing sessions, GEM Training, mentoring and case studies / publications. The launch of our new, free One to One Mentoring programme had a positive impact supporting over 239 mentees facing furlough, uncertainty, redundancy, and other workplace challenges. This programme was supported by 91 volunteer mentors to whom we convey sincere thanks. Thanks to Nimrod Capital and the Linbury Trust we are able to continue this valuable programme for another two years.

GEM is committed to working collaboratively. In 2020, we built on our partnership work with Engage to work together with the Clore Duffield Foundation on their Covid Secure guidance and support programme. GEM created three successful sessions for the Museums Association (MA) virtual conference and worked together to support the launch of the MA Learning & Engagement Manifesto. GEM recognised that the pandemic highlighted and exacerbated inequalities and threats including climate change. As well as re-purposing our existing courses online, we created new training programmes including an anti-racism course, demonstrating our commitment to combatting racism in the cultural sector. We partnered with The Black Curriculum and developed training focused on decolonisation. The GEM Virtual AGM included a keynote by Henry McGhie on the sustainable development goals, continuing our commitment to address climate change as an organisation.

GEM is a unique community in which we connect and learn together - it is this sense of community that has galvanised the learning sector in such difficult times to support each other and to remain resilient. Participation from members has helped GEM develop as a valuable sector support organisation, enabling us to share practice and support each other for the public benefit. This is not possible without the collaboration of many, whom I wish to thank.

Thank you to our members across the four nations and beyond for your support and commitment to sharing resources, best practice and ideas with enthusiasm and generosity during challenging times. We are particularly grateful to the GEM Area and Nation representatives and our other volunteers who give up so much of their time and expertise to support GEM. Thank you to the organisations who work collaboratively with GEM for the benefit of the museum and heritage learning sector. Increased collaboration has been one of the positive outcomes arising from the pandemic, which we will continue to build on in the future. My thanks to the GEM Team (Rachel Tranter, Devon Turner, Sara Wallington and Claire Gisby) and my fellow trustees who have worked so hard in 2020 to ensure GEM's focus on supporting the sector and sharing practice for the public benefit.

A handwritten signature in dark ink, reading 'Caroline Marcus' in a cursive style.

Caroline Marcus, Chair

## Trustees' Report for the year ended 31 December 2020



### GEM's Vision

GEM's **vision** is of a connected and equipped community of people enabling learning across museum, heritage and cultural settings, creating inspiring experiences, relevant for everyone; that promote equality - transform and enrich lives.

Our **values** are Belonging, Collaborating, Empowering, Connecting, Expertise and Generosity

Our **tagline** is GEM - we connect and learn together

## GEM's Achievements and Impact in 2020

*"Keep doing what you are doing, it has been great to feel part of a united community in a time when everything seems so uncertain."* GEM Webinar attendee 2020

*"I appreciate how much GEM have stepped up to the plate in lockdown. I took out personal membership because the quality of the provision for museum education professionals was so good, timely and practical."* GEM Webinar attendee 2020

GEM is a professional network organisation, focused on supporting everyone delivering learning in museums, heritage and cultural settings. GEM provides training and professional development opportunities, 1-1 support, an annual conference and events, dedicated representatives across all four Nations of the UK, publications and digital resources, support for sector recruitment, as well as conversations and advocacy about practice and the development of learning.

GEM's mission is to support and empower its community of colleagues to connect and develop their knowledge and skills to deliver learning. At the end of 2020, GEM's 787 members included 267 institutional and 520 individual members, throughout the UK and beyond. This is a **62% increase** on 2019 membership figures with a large increase in individual membership. Membership increases resulted from the student/unwaged and freelance offers which GEM made during the pandemic and were also due to the uptake in training and mentoring offers. The GEM JISCMAIL online discussion group has over 2200 museum and heritage professionals contributing to GEM's community of museum and heritage learning practitioners.

In March 2020 GEM distributed a comprehensive membership survey designed by Paddy McNulty which led to the creation of a Membership Strategy. This strategy had some key recommendations around clarifying & ensuring member benefits, establishment of a mentoring scheme, recruiting representatives across every area/nation of the UK, developing a tiered membership structure and the importance of GEM working at a strategic level, advocating for learning. These actions have been incorporated into GEM's business plan and in spite of the challenges GEM faced due to Covid-19, significant progress towards these key areas have been made in 2020.

### Membership numbers at the end of 2020



## Impact of Covid-19 and pivoting to digital

Covid-19 has had a significant impact on GEM and the museum & heritage learning sector. In 2020 Covid-19 had a dramatic impact on GEM's projected income due to the loss of job advertising, training and annual conference earned income. The first lockdown had an immediate effect on GEM as all museums, libraries, galleries, archives, and other heritage sites closed their doors. GEM's scheduled in-person training has to be cancelled as a result including the Foundation Course (Manchester), the Advanced Learning Curve and Budapest Study Trip resulting in refunds. GEM's last in-person event prior to lockdown was the area/nation reps meeting held at the Jewish Museum on the 12 March.

GEM re-purposed a planned in-person event on early years online as part of Museum Hour, and this led to a successful series of member skills sharing sessions via Twitter which engaged 330 participants between March and July. These sessions led to a new programme of online workshops responding to the needs of the sector. Topics focused on virtual classrooms and covid secure loan boxes to help the sector prepare for a dramatic change in the way that learning needed to be delivered in the pandemic. Colleagues from the Jewish Museum, Leeds Museums & Galleries, the Fitzwilliam Museum and many more shared their expertise in this series of interactive workshops held online.

*"Webinars have become a great addition to the programmes of organisations like GEM, they allow people from across the country to attend focused sessions without the expense or travel time. I feel it's easy to justify an hour in my diary for an interesting webinar, and it makes me feel part of the bigger organisation." Webinar attendee 2020*

With the support of the Heritage Emergency Fund, Culture Recovery Fund and Art Fund, GEM was able to respond to the changing environment and crucially pivot to digital, extending services for members. This in turn enabled GEM (following a challenging start to the year) to operate sustainably in 2020. Feedback to GEM's online delivery has been overwhelmingly positive with over 90% of participants stating that the courses/events were either good or very good and as a result membership has increased further supporting GEM's resilience. Funding support enabled GEM to engage a wider range of people in heritage learning with transport barriers removed and investment to develop new courses, supporting the sector to focus on diversifying audiences.





## One to One Mentoring Programme

Given the immense challenges that the sector was facing with many colleagues on furlough and others covering multiple roles within reduced teams, GEM launched its new One to One mentoring programme in April supported by Nimrod Capital and managed by Melissa Maynard. GEM recruited and trained mentors from the heritage sector to provide 2-3 sessions for each prospective mentee.

The programme was an overwhelming success and following the initial round in early 2020 open to members and non-members, two further mentoring rounds supported by the Culture Recovery Fund took place between July and the end of the year. Due to Covid-19 restrictions all mentoring conversations were undertaken using digital platforms (e.g., Zoom) or by telephone, which meant that unlike previous mentoring undertaken (through the GEM Foundation Course: Museum Learning) matching was undertaken based on skills and development needs rather than geographical proximity. Mentees were recruited from all four nations of the UK and even further afield, mentors were provided with training and support and 98% of survey respondents were very satisfied or satisfied with their matched mentoring partnership.



As a result of this work GEM was shortlisted for the Practising Well Culture Health and Wellbeing Alliance Award in 2021. Words used by mentors & mentees to sum up the mentoring experience included below.

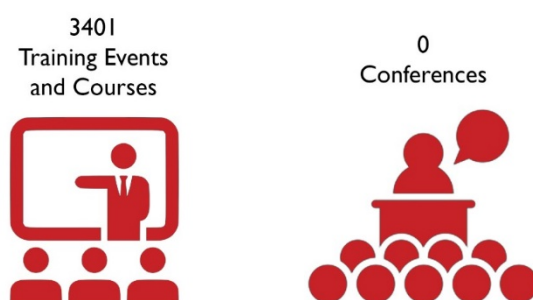
"GEM was delighted to receive support from the Heritage Emergency Fund, Culture Recovery Fund and Art Fund. This combined support enabled GEM to continue supporting our community of colleagues to enable learning in museums, heritage, and cultural settings. This programme allowed us to support up museum professionals during challenging times to receive mentoring as part of our new One to One Mentoring Programme and support through our much-needed training programmes. The funding received in 2020 enabled GEM to remain sustainable and relevant throughout the pandemic, growing new online learning programmes, and responding rapidly to sector needs".



*GEM Chair of Trustees Caroline Marcus*

## Professional development

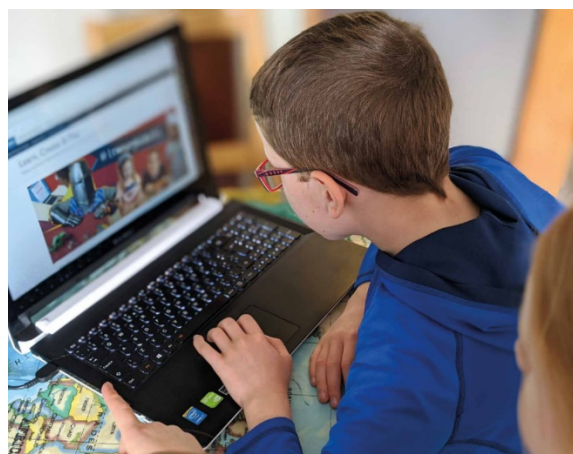
In 2020 GEM engaged 3401 participants in online training. This compares with the 368 people who were involved in GEM's in person professional development programme in 2019 (229 for training & events and 139 for the 2019 conference in Torquay). While no conferences took place in 2020 due to Covid-19, GEM saw an unprecedented increase in uptake in training events online.



GEM's virtual AGM held on the 2 November included a keynote from Henry McGhie on GEM's new vision in the context of the Sustainable Development Goals, was well attended with 73 participants. GEM's new vision was agreed unanimously at the AGM providing GEM with the confidence to create a new way forward. GEM's branding was subsequently updated with the new tagline "We Connect and Learn Together".

With the support of the Heritage Emergency Fund, Culture Recovery Fund and Art Fund GEM successfully pivoted to a new model of virtual learning, creating new online courses, training events and resources which respond to the needs of the sector. Our online developments helped museums and heritage organisations develop their own online learning offer, as well as consider the needs of a wide range of audiences in their work. GEM provided support to hundreds of museum and heritage learning professionals at this difficult time and helped them to continue to develop their practice for the benefit of the public. By the end of 2020, GEM successfully repurposed three existing courses online (Heritage Interpretation, Foundation Course and Resilience, Leadership & Me), developed & delivered a new online training course, Anti-Racism in Practice, and developed a new special educational needs and disabilities course for delivery in March 2021.

In addition to its own expanded online training programme, GEM was invited by the Museums Association (MA) to deliver In Practice sessions as part of the MA Online conference 3-6 November in partnership with Engage. The three sessions which were programmed by GEM, focused on virtual learning, video production and Covid secure learning reached 999 delegates.



## Partnerships

GEM continued to develop its partnerships in 2020, working with organisations across all four nations of the UK. GEM worked closely with the Museums

Association and Engage on the preparation and launch of the MA Manifesto for Learning and Engagement. The Clore Duffield Foundation invited GEM and Engage to work with them on a sustained programme of support around Covid secure learning. This partnership led to an invaluable guide on the Space for Learning website and regular events.

In November 2020, GEM partnered with the Fair Museum Jobs to deliver the FMJ Careers Summit, supported by The Art Fund. The summit welcomed 3992 participants over the course of a week in 60 events, and 4300 people were involved, including panellists. This partnership has been very positive for raising GEM's profile and focus on supporting careers in the museum and heritage sector. GEM delivered training for Share East and South East Museum Development focusing on remote learning and learning & the black curriculum.

GEM liaised with the Arts Council in 2020 and worked closely with Engage, Association of Heritage Interpretation, the Culture Health and Wellbeing Alliance (CHWA), Learning Outside the Classroom, the Sandford Award and the Museums Alliance.

## **GEM's work across the four nations and beyond**

GEM continued to develop work across all four nations of the UK in 2020. GEM formed a new partnership with the Northern Ireland Museums Council through the delivery of online training sessions which led to the recruitment of Rachel McCrance, Michael Fryer and Rachel Toner – GEM's new nation representatives for Northern Ireland. GEM delivered online training in partnership with the Welsh Museums Federation and Museums Galleries Scotland and in February 2020, a visit to meet with the president of the Welsh Museum Federation and National Museums Wales led to creation of a GEM Cymru working group focused on the Welsh Curriculum and the opportunities it provided to museums in Wales.

By the end of 2020 GEM successfully recruited representatives in every region of England, and established Nation representatives Scotland, Wales, and Northern Ireland to ensure that members have the opportunity to engage with GEM in their own country or area. Towards the end of 2020 GEM Italy was established signalling GEM's increasing presence internationally.

## **GEM's commitment to increasing diversity**

GEM is committed to promoting diversity in all areas of its work and this is reflected in the new GEM Vision with its focus on equality and relevance. GEM was the first heritage organisation to sign a joint statement on anti-racism in response to the murder of George Floyd, and in the autumn of 2020, we pioneered an anti-racism course which has been in high demand with long-lasting impacts for the participants who took part. We have been working with The Black Curriculum and GEM members to promote approaches to decolonising the curriculum and greater inclusion of black history.

GEM is committed to supporting its members from black, Asian, and other ethnic minority backgrounds and works regularly with Museum Detox and other sector organisations who are committed to inclusion and fairness including Museum Freelance and Fair Museum Jobs. Our mentoring programme has supported a large number of mentors and mentees with issues around diversity

and inclusion and we aim to work with them to support museum and heritage professionals who have been most impacted by Covid -19 through the challenges of furlough, redundancy, budget cuts or lack of work. GEM promoted Board vacancies through networks such as Museum Detox and is committed to increasing organisational diversity through its Board and through its courses and course leaders.

## **A Stronger GEM for a Stronger Sector**

GEM's two-year project A Stronger GEM for a Stronger Sector, supported by the National Lottery Heritage Fund was completed in December 2020 (following a 3 month extension agreed by NLHF). This project has had a significant positive impact on GEM and its work to support members. As a result of this change project, GEM's governance has been completely transformed, GEM has a new vision & mission created jointly with members, and a robust 5 year business plan to guide GEM's strategic planning.

The GEM Business Plan has four aims:

Aim 1 Driving and diversifying members

Aim 2 Working towards self-sufficiency through core profitable business

Aim 3 Realising the digital dividend

Aim 4: Building strategic partnerships for a sustainable future

The plan was agreed by GEM Board in September 2020 and has subsequently been updated in 2021 to take account of the impact of Covid-19, GEM's developing business model and actions arising from the Legacy Plan. The Stronger GEM Legacy Plan, created in partnership with Paddy McNulty Associates, was developed to ensure the continuing impact of the project. This plan highlights the legacy of the project in terms of Governance, Organisational Development, Financial sustainability, and Membership and provides GEM with an outline of roles and responsibilities to secure a continuing legacy post-project.

The Stronger GEM project included training for trustees, staff, members, and area / nation representatives and as a result has strengthened the focus and drive of the combined team.

*GEM is outward looking, engaging members and stakeholders, and developing collaborations with partners throughout the UK. GEM Trustees, the Director and staff retain a clear line of sight to the mission and high quality in delivery of the services the organisation provides to supporting museums and museum professionals.*

Governance Review Consultants, Hilary Barnard and Ruth Lesirge November 2020

*GEM's new vision sets out a bold commitment that GEM intends to play a bigger part in the world – both the world of museums, and the wider world. GEM enables the learning sector to reflect on the differences they want to make, to imagine and debate the worlds that they want to see and expect to inhabit, and equipping them with practical skills, encouragement, and opportunities to make those ideas reality. That is how society will be transformed, one person at a time, supported by museum workers, in museums everywhere.*

## **Publications**

In 2020 GEM published two Case Study publications and the annual Journal. The Case Studies focused on Early Years and Remote Learning. The Journal was guest edited by edited Nicola Wallis, Kate Noble and Lawrence Bradby with support from our Journal editor Neil Herrington brings together accounts from practitioners across the UK and beyond who describe their experience of working with young children taking account of the theoretical frameworks and research evidence that inform and shape practice. In March 2020, the themes relating to this publication formed the basis for a Museums Hour event to replace the planned in-person event at Kettles Yard which was cancelled due to the pandemic.

The *Remote Learning in Museums, Heritage and Cultural Settings* Case Study publication drew together all of the best practice in virtual learning developed during lockdown. It was supported by The Art Fund and made available digitally, and hard copy by request, in December 2020.

## **Organisation developments**

GEM was able to continue to work throughout lockdown and took the decision not to furlough staff. Given that the GEM team is less than 3 FTE, furlough would have meant that GEM would have ceased to function. Fortunately, we were able to support members at a time when we were needed more than ever, repurposing our programmes to be delivered online, responding to the sector through the different stages of the pandemic. GEM's social media presence and profile in the sector continued to grow achieving 10,000 twitter followers by December 2020. At the end of 2020, GEM strengthened its staff team by changing the status of the Director and Communications Manager posts to permanent contracts and capacity was enhanced through the support of the Culture Recovery Fund.

Having served two terms, Sue Pope stepped down as Trustee at the AGM in November 2020. Sue has been a dedicated Trustee through a period of change at GEM and the Board is very grateful to her for continuing to Chair the Membership Task & Finish Group as well as for taking on the new role of GEM Freelance representative. Following a call for nominations based on a skills audit, and a process of interviews, Jenny Blay and Laura Hill were co-opted as GEM Trustees in December 2020. GEM Board, together with a number of volunteers with relevant expertise, supported GEM's strategic direction through a number of task & finish groups in 2020 including Digital, Membership, Vision & Training, Fundraising, Finance and Operations and Nominations committee.

GEM developed its operations through the implementation of a new database working with Good CRM which has enabled online payments for membership.

## **Financial review**

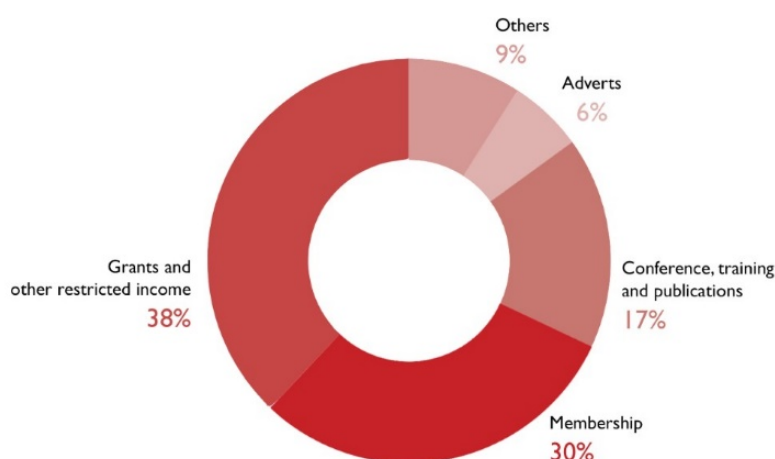
Following a period of uncertainty, GEM's finances stabilised through the support received from the Heritage Emergency Fund (£37,400) and Culture Recovery Fund (£41,500). The Art Fund provided GEM with a grant of £5000 to

develop online training and resources relating to remote learning. GEM's core costs were further supported by a small grant from Medway Council.

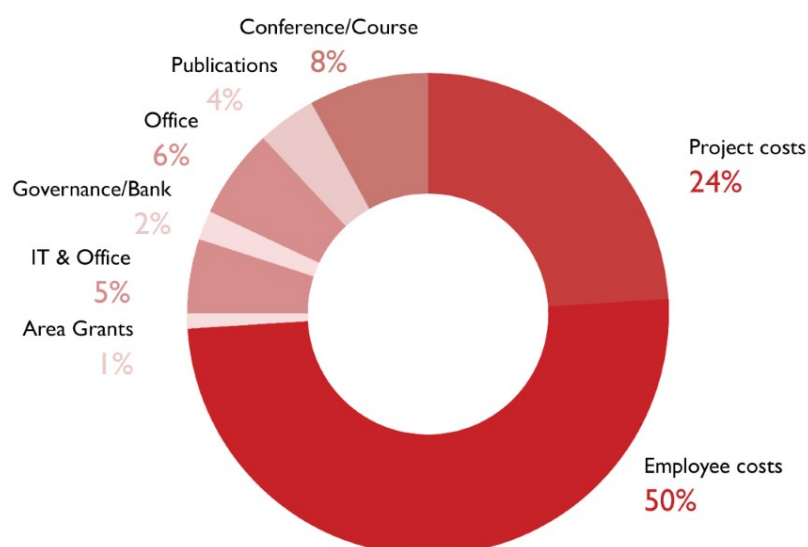
Fortunately due to increased activities and services, membership income grew, while other areas of earned income reduced due the pandemic. Income from grants increased to 38% of overall income compared with 26% in 2019 as a result of emergency funding support.

The introduction of four new membership rates, tiered according to different scales of organisation, was agreed unanimously at the 2020 AGM. GEM subsequently decided to postpone the implementation of the new rates to December 2021 due to museum closures as a result of the subsequent lockdowns and impact on the sector. In spite of the financial challenges of 2020, which included fluctuations in the value of GEM's equity fund where a larger proportion of reserves are held, GEM ended 2020 positively with reserve levels intact.

## Income



# Expenditure



## Priorities for 2021

The delivery of GEM's 5-year business plan, new vision and legacy plan is the priority for 2021. We will focus on supporting the needs of our members and being responsive through the One to One mentoring programme, training provision and beneficial partnership working. We will implement the remaining governance recommendations of the Stronger GEM project, including the planned update to the GEM Memorandum of Association and Articles of Association. We will continue to develop GEM's digital capabilities to create an improved website, facility for online payments, virtual membership hub and successful delivery of the first GEM digital conference.

We will update the GEM Core Competencies to reflect digital developments in museum learning and be an active advocate for museum & heritage learning utilising our fundraising strategy to develop new initiatives. With our growing membership, we will support our area and nation representatives to deliver support for members across all four nations of the UK enabling everyone to connect and learn together to create inspiring experiences, relevant for everyone; that promote equality - transform and enrich lives.

## Going concern

As part of the annual budget setting process and routine financial review, the management and Trustees have reviewed the financial trends and assumptions used in forecasting financial performance of the organisation over a period exceeding 12 months from the date of signing these financial statements and consider that GEM remains a going concern.

## **Reserves policy & availability and adequacy of assets of each fund**

The Trustees consider that the level of reserves presently held by the general fund are necessary to cover any deficits in fundraising that may arise in the present and future years. The Trustees are also mindful of the need to retain general unrestricted funds whenever possible, not least because any unfunded project overspends must be met from these funds. The Trustees are also satisfied that the charity's assets are available and adequate to fulfil its obligations.

## **Investment powers, policy and performance**

The Trustees have devised an investment strategy for GEM the main elements of which are: (a) the approach should be cautious rather than adventurous, and ethical where possible; (b) no more than £50,000 should be deposited with any one bank; (c) there should be some limited diversification, i.e. moving some surplus cash into a diversified fund to include equities, bonds, property etc and (d) some money could be tied up for up to three years to attract higher rates of interest. The investment strategy and GEM's investments are kept under review by the Board.

## **Intangible income**

GEM is grateful for the contributions of all its volunteers including Trustees, Area Representatives, members and everyone undertaking voluntary roles for GEM.

## **Small company provisions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.



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## **Public benefit**

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regards to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit.

The report of the Trustees was approved by the Board on the 16 June 2021 and signed on its behalf by



Caroline Marcus  
Chair

## **Independent examination's report to the Members of the company on the unaudited financial statements of Group for Education in Museums**

I report on the accounts of the company for the year ended 31 December 2020 which comprise the Statement of Financial Activities (incorporating, the Income and Expenditure account), the Balance Sheet and the related notes.

### **Respective responsibilities of trustees and reporting accountant**

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required this year under Section 145 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- follow the procedures laid down in the Directions given by the Charity Commission under Section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of report**

My work was conducted in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

### **Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements;
  - to keep accounting records in accordance with Section 386 of the Companies Act 2006 and Section 130 of the Charities Act 2011; and
  - to prepare accounts which accord to the accounting records, comply with the accounting requirements of Section 396 of the Companies Act 2006 and the Charities Act 2011 have not been met;or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Robert Stell, FCCA**  
Chartered Certified Accountant  
Unit 2 Beverley Court  
26 Elmtree Road  
TW11 8ST

**GROUP FOR EDUCATION IN  
MUSEUMS** (A company limited  
by guarantee)

**REPORT  
AND**

**FINANCIAL STATEMENTS FOR YEAR ENDED 31  
DECEMBER 2020 Statement of Financial  
Activities**

**Statement of Financial Activities (incorporating the income and expenditure account) for the year ended 31 December 2020**

		<b>Unrestric ted funds</b>	<b>Restrict ed funds</b>	<b>Year ended 31/12/2 020 Total</b>	<b>Year ended 31/12/2 019 Total</b>
	<b>Note s</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>					
Donations		-		-	47
Charitable activities	2	57,176	27,400	84,576	113,520
Other trading activities	3	44,425		44,425	32,794
Investment income - bank interest		69		69	195
Gift aid received				-	-
Other income		17,659	44,850	62,509	1,358
<b>Total income</b>		<u>119,330</u>	<u>72,250</u>	<u>191,580</u>	<u>147,914</u>
<b>Expenditure</b>					
Raising funds		-	-	-	1,634
Charitable activities	4	84,238	86,747	170,985	158,475
<b>Total resources expended</b>		<u>84,238</u>	<u>86,747</u>	<u>170,985</u>	<u>160,110</u>
<b>Net incoming resources before transfers</b>		35,092	(14,497)	20,595	(12,196)
(Loss)/Gain on investments		(1,935)	-	(1,935)	6,591
Net movement in funds		<u>33,157</u>	<u>(14,497)</u>	<u>18,660</u>	<u>(5,605)</u>
Total funds brought forward		99,085	6 ,548	105,633	105,633
Total funds carried forward		<u>132,242</u>	<u>(7,949)</u>	<u>124,293</u>	<u>100,028</u>

The notes 1 to 11 form an integral part of these financial statements.

## Balance Sheet as at 31 December 2020

	Note	2020	2019
	s	£	£
<b>Fixed assets</b>			
Tangible assets	8	778	1,167
Investment - CAF Equity Growth Fund		43,601	45,537
Total fixed assets		44,379	46,704
<b>Current assets</b>			
Debtors	9	16,447	5,443
Cash at bank and in hand		103,612	62,430
		120,059	67,873
<b>Creditors: amounts falling due within one year</b>	10	(40,145)	(8,943)
<b>Net current assets</b>		79,914	58,930
Total assets less current liabilities		124,293	105,633
<b>Funds</b>			
Unrestricted income funds		62,242	99,085
Designated funds		20,000	-
Contingency reserve		50,000	-
Restricted income funds	11	(7,949)	6,548
Total funds		124,293	105,633

The company was entitled to exemption from audit under section 193 and 353(1) of the Charity Act 2011.

The members have not required the company to obtain an audit in accordance with section 193 and 353(1) of the Charity Act 2011.

The trustees acknowledge their responsibilities for complying with the requirements of the Charity 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. The financial statements were approved and authorised for issue by the Board on 30<sup>th</sup> of April 2021 and signed on its behalf by;

**Caroline Marcus**  
Chair

**GROUP FOR EDUCATION IN  
MUSEUMS** (A company limited  
by guarantee)

**REPORT  
AND**

**FINANCIAL STATEMENTS FOR YEAR ENDED 31  
DECEMBER 2020 Notes to Financial Statements**

# Notes to Financial Statements for the year ended 31 December 2020

## 1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding period.

### 1.1. Accounting convention

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to 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, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

### 1.2. Fund accounting

The charity maintains a general unrestricted fund that is expendable at the discretion of the Trustees in furtherance of the objects of the charity. This fund may be held in order to finance both capital investment and working capital.

The policy in respect of the unrestricted designated fund is that the surplus from the annual conference, training days and other seminars will be available to fund such events in the future and will not be used for any other purpose.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the Board of Trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy for transfers between funds.

### 1.3. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Grants received and specified by the donor as relating to specific accounting periods are deferred on an accrual's basis to the period to which they relate. Such deferrals are shown as creditors in the accounts.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Consultancy service income is recognised when the services are performed in accordance with the terms of the contract. GEM only undertakes consultancy contracts which are relevant to its charitable objects and will not adversely affect the delivery of its core activities.

Income from investments is included in the year in which it is receivable.

Royalty income is ascertained and recognised when royalty statements are received.

Income from conference, training days and study weekends is included in the period in which the conference, training day or study weekend takes place.

Membership subscriptions are recognised as received and released over the period to which they relate. The unexpired portion of members' subscriptions received at the balance sheet date is carried forward as deferred income.

### 1.4. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure incurred at the balance sheet date that relates to events taking place after the balance sheet date is carried forward as deferred expenditure.



Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Governance costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. In respect of certain items of expenditure, it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the Trustees have applied what they consider reasonable judgements in apportioning such costs.

### **1.5. Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Expenditure of a capital nature of less than £200 is not capitalised.

### **1.6. Listed asset investments**

Listed investments are measured at fair value with changes in fair value being recognised in profit and loss.

## **2. Income - charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
<b><u>Professional development</u></b>				
Annual conference	973		973	23,993
Training events	29,799	-	29,799	11,812
Art fund		4,500	4,500	-
Culture fund		2,950	2,950	-
Heritage Emergency Fund		37,400	37,400	-
			27,400	
NHLF - Stronger GEM Project		27,400	0	34,250
	<hr/>	<hr/>	<hr/>	<hr/>
	30,772	72,250	103,022	70,055
Interest	69	-	69	
Publications	1,239	-	1,239	818
Advertising	12,415		12,415	
Other	17,659		17,659	
Member subscriptions	<hr/> 57,176	<hr/> -	<hr/> 57,176	<hr/> 42,647
	<hr/>	<hr/>	<hr/>	<hr/>
	119,330	72,250	191,580	113,520

## **3. Income- other trading activities**

	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
<b>Unrestricted funds</b>	<b>Total</b>	<b>Total</b>
<b>£</b>	<b>£</b>	<b>£</b>

Adverts, publications, conferences, foundations and training	44,425	44,425	32,794
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

**4. Expenditure- costs of charitable activities**

	<b>Unrestricted funds</b>	<b>Restrict</b>	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
	<b>£</b>	<b>d funds £</b>	<b>Total £</b>	<b>Total £</b>
Grants payable	674	-	674	1,797
Conference and course costs	10,659	3,500	14,159	21,423
Publication costs	7,216	-	16	5,230
Salaries, NI and pension costs	46,369	38,228	84,597	84,149
Office rent	6,166	3,344	9,510	10,168
Governance costs (Note 5)	2,767	-	2,767	4,768
Bank and credit card charges	1,081	-	1,081	2,164
IT, office and sundry costs	8,918	195	9,113	384
NLHF and other project expenses (excl.sal)	-	41,480	41,480	18,003
Depreciation	389	-	389	389
	<u>84,238</u>	<u>86,747</u>	<u>170,985</u>	<u>158,475</u>

**5. Governance costs**

	<b>Unrestricted funds</b>	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
	<b>£</b>	<b>Total £</b>	<b>Total £</b>
Accountancy fees	1,488	1,488	2,138
Trustees' expenses and meeting costs	1,279	1,279	2,630
Annual return fees	-	-	-
	<u>2,767</u>	<u>2,767</u>	<u>4,768</u>

**6. Employees**

	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
	<b>£</b>	<b>£</b>
Employment costs		
Wages and salaries	79,677	78,475
Social security costs	2,582	3,095
Auto-enrolment pension costs	2,338	2,579
	<u>84,597</u>	<u>84,149</u>

**Number of Employees**

The average monthly numbers of employees (including the Trustees) during the year, calculated on the basis of full-time equivalents, was as follows:

	<b>Year ended 31/12/20</b>	<b>Year ended 31/12/19</b>
Trustees	8	7
Administrator (0.8 FTE), Education & Communications Mgr. (0.6),	2.4	2.4
Director (0.6), Finance Manager (0.4)		
	<u>10.4</u>	<u>9.4</u>

## 7. Transactions with Trustees

The following costs were reimbursed to the trustees.

	Year ended 31/12/20 £	Year ended 31/12/19 £
Travel, hotel and subsistence	538	2,229

The Trustees were not paid any remuneration for the year ended 31 December 2020 or for the period ended 31 December 2019.

## 8. Tangible fixed assets

### Fixtures, fittings and equipment

#### Cost

At 1 January 2020	6,551	
Additions		-
At 31 December 2020		6,551

#### Depreciation

At 1 January 2020		5,385
Charge for the year		388
At 31 December 2020		5,773

#### Net book values

At 31 December 2020		778
At 31 December 2019		1,166

## 9. Debtors

	2020 £	2019 £
Trade debtors	16,447	1,949
Prepayments, stock and other debtors	3,090	3,494
	19,537	5,443

## 10. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	3,516	1,911
Creditors and accruals	36,230	6,756
Social security and other taxes	399	276
	40,145	8,943



## 11. Restricted funds

	At 01.01. 2020	Incomin g resource s	Outgoing resources	Transfer	At 31.12. 2020
	£	£	£		£
East Midlands Group	-	-	-		-
West Midlands Group	-	-	-		-
North East Group	-	-	-		-
Other Groups	-	-	-		-
NLHF project fund	-	72,250	(86,747)	(14,497)	
Total	-	72,250	(86,747)	9,1 (14,497)	



