

REGISTERED COMPANY NUMBER: 04959445 (England and Wales)
REGISTERED CHARITY NUMBER: 1102638

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR
BEXHILL MUSEUM
(A COMPANY LIMITED BY GUARANTEE)**

Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

BEXHILL MUSEUM

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FOR THE YEAR ENDED 31ST MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The stated objectives of the charity are to provide a museum in order to promote, maintain, improve and advance the education of the public for their benefit, particularly by the presentation of exhibitions, lectures and other means of study relating to the display of local history, archaeology, history of costume, technology and engineering, the arts, ethnography, geology and social history.

Public benefit

The Trustees have confirmed that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit and in their opinion the foregoing report on the achievements and performance demonstrates that they have complied therewith.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The first steps were taken to 'bring home' Bexhill's original Merryweather firefighters' pump (1895) and place it on display in the Museum. The crews at Bexhill Community Fire Station are very supportive, and keen to start a campaign to fundraise for its restoration in 2022-23.

The Museum partnered with the educational services charity Sussex Music, local artist Vicky Craggs and the De la Warr Pavilion to run Holiday Activities & Food (HAF) projects for schoolchildren eligible for free school meals. The government sponsored scheme was the inspiration of footballer Marcus Rashford, and now operates across the country to support children from low-income families or with special needs.

Our patron Eddie Izzard's latest film Six Minutes to Midnight was released on 29 March 2021, marked by a flurry of public and media interest in the Museum, Eddie's popular model railways and our display of costumes from the film, designed by Lucinda Wright, loaned by the costumiers Angels, with production photos by Amanda Searle. Much of the interest focused on the history of the town's notorious finishing school for daughters of the Nazi elite, the Augusta Victoria College in Dorset Road, and Eddie's remarkable video interview with the late Mollie Hickie, who worked at the college as an au pair before the it closed on the outbreak of WWII.

A second special exhibition showcased the collections' national and folk costumes from around the world. Called Common Threads, it looked at shared materials and techniques in clothing design between different cultures. Temporary exhibitions such as these will become more frequent at the Museum in coming years in response to the Trustees' support for a policy of Dynamic Collections. This will create more opportunities to bring rare artefacts out of the stores to be displayed in ways that encourage visitors to make new connections between aspects of the collection and the district's history.

Artist Colin Heminway's Insight to Culture project restarted after being suspended due to COVID restrictions in 2020. InSight to Culture is an Arts Council England funded project, engaging members of the local community who are living with impaired vision. An interactive display for the Sargent Gallery was designed and installed by Colin with the needs of the visually impaired and blind held foremost. The project will continue for a period after the end of its funding with the support of volunteer Angela Hart, and a kind donation by Bexhill charity group Homecall, a home visiting scheme for the visually impaired.

A report by Judi Wilkinson of the Design & Access group considered ten areas for action to improve access for disabled people to the Museum. The most substantive list of options involved support for visitors with sight and or hearing loss. There were also recommendations relating to evacuation of disabled people in an emergency. The report added a specific recommendation to the County Council, asking that it add disabled parking bays, a safe stop and drop off no-waiting bay outside the Museum, and add no parking lines by the drop kerb leading to the Museum wheelchair access ramp.

The Education Team, led by Anne Lucarotti and Lesley Wilde, supported by Anne Stacey, have had an excellent year. Adapting quickly to the changes required by Covid, more loan boxes were created, and a system of safe quarantining put in place. As restrictions were lifted, schools could gradually start returning to formal in-person visits and continued loan box hires. In the year under review 747 children visited the Museum in person in 27 separate visits, and another 1,123 children made use of our boxes in their classes in 21 loans. The programme aims to expand in 2022-23, as we extend our outreach to schools further away, working with Hastings Museum as part of the Arts Council funded Museums & Schools development scheme.

At the very end of the financial year, Bexhill Museum took in an extensive collection of historical artefacts and high-quality replicas from the former Sussex Libraries & Museum Service (SLAMS). Nearly all were carefully boxed, designed for safe transport out on loan to local schools. The 200+ items range from dolls and models to actual Greek and Roman jewellery and kitchenware. The items will allow a substantial expansion in our loan box and general education programming.

Membership

Membership levels remain steady despite a falloff in renewals during the Covid lockdown months. Since a degree of normality has returned, the numbers of new and renewed memberships have begun to climb with 96 new members signing up during 2021-22. There were 320 members in total at time of writing.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

The Management Team apologises for missed or delayed deliveries of the Members' Newsletter since the end of lockdown. Again, at time of writing, the next edition, number 131, is due to be published in August, and the issue after that, in November.

Trustees

Due to expanding family and work commitments, Leah Fusco has asked to step down as a trustee. Two new trustees were chosen by the board for formal nomination and endorsement by the membership in October 2022. Dan Scales, a fundraiser at the De La Warr Pavilion since 2018, experienced in arts, heritage, community, and medical third sector organisations, and Professor Martin Bell, former Professor of Archaeological Science at Reading University and president of the Sussex Archaeological Society.

Dan told trustees that he was interested in discussing fundraising options for the Museum and helping to make better use of survey market data and other performance metrics. Martin said he looked forward to supporting the Museum's future work with the Hastings-Bexhill bypass finds, which may provide unique evidence of the effect of climate change on the local area during the Mesolithic period - a long time subject interest of his.

Possible additional trustees were being identified, including one with educational services expertise. Based on the findings of a Trustees 'Skills Audit' carried out by Natalie Tilbury, other trustees may be sought covering gaps in the capacity of the trustees to address financial and building management; environmental sustainability; business planning and HR policy management.

Vice-Chair Anne Stacey was honoured among 15 others by Rother Voluntary Action for her volunteer work at the Museum. The RVA said the award had been given not only for her many years of service, but also for her efforts to expand the Museum's services to a broader section of the Bexhill and Rother visitor base to include children, the disabled, special needs groups, and the elderly. Anne said that she had accepted the award on behalf of all the Museum's volunteers.

Volunteers

Bexhill Museum is volunteer-run and is completely dependent on their active contributions to keep us open and running smoothly. Volunteer Coordinator Gordon Smith runs the daily teams, with Angela Johnson and Beryl Feakins stepping in where necessary. There is healthy competition between the daily teams, with a weekly update on daily visitor figures and a challenge to see which team has the visitor from the 'furthest-flung' home base. The current record holders count a visitor from Christchurch New Zealand, 11,805 miles from Bexhill.

The Museum shop team of Beryl Feakins, Terri Pierce and Chris Waterfield worked hard to source interesting items and to enable the shop, once again, to perform well above targets set by sector experts for a museum of our size and type. Front of House regulars Karen Smith and Peter Booth remain stalwarts on the door, maintenance volunteer Brian Perry soldiers on, Julian Porter, Mari Edwards, Karen Smith maintain our popular social media presence and Jenny Snape keeps an eye on membership matters. There is also a strong team supporting the curator in documenting and caring for the collection led by Mary Bywater, Stella Hales-Morris, Mary Hart, Stuart Pemberton, Peter Rawles and others, including Cathy Pemberton, our natural history expert.

Maureen Newport has stepped back from the running of the St Augustine's Church Hall talks - to be succeeded by Jan Burton, who has programmed a new series of talks to begin (at time of writing) on 5 October 2022. Maureen has however taken over documentation in the costumes collection from Pam Malpass, who is moving to Scotland.

Maureen's late husband John Newport, who did so much to digitise the Museum's paper archives, wrote a book about the histories of soldiers of both World Wars, commemorated by war memorials in Hooe. It was published after his death and can be bought in the Museum shop. The Bexhill Museum Local History Study Group also published a book, editing and design led by Paul Wright and Alexis Markwick. On This Day in Bexhill-on-Sea is a calendar of local history events, packed with fascinating tidbits of information. It too is also available in the Museum shop.

Led by trustee Peggy Goodberry, the fundraising & events volunteer teams began to return to action post Covid. Events included talks online and at St Augustine's, and the return of the popular monthly coffee mornings. Together these raised £2,144 after expenses for the Museum, including £644 raised by the November 2021 Curry Night at the Shiplu Restaurant, supported by fellow trustee Sally Hemmings.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

Our much-valued District Curator, Julian Porter, has contributed another year of dedication, knowledge, and never-ending enthusiasm, and will, we are sure, be certain to continue to do so as a full and active contributor to the Management Team's week-by-week operations.

Finally, we acknowledge the informed and generous contributions of chair Natalie Tilbury and vice-Chair Anne Stacey; their fellow trustees; Stella Hales-Morris and Gordon Smith in their roles as Management Team members; and business support officer and Secretary of the Board of Trustees, Rohan Jayasekera.

We also mourn the loss of two long-time supporters of the Museum. Pauline Bullock, chair of the Museum of Costume and Social History at Manor Barn in the Old Town in the run up to its merger with Bexhill Museum, who passed away this year, and Hazel Pratt, a former volunteer at Bexhill Museum. Hazel also left a generous legacy gift in her will for the Museum's work.

FINANCIAL REVIEW

Financial position

We are pleased to report that the Museum has come out of the Covid-19 years relatively unscathed in financial terms.

The total funds carried forward - the broad 'value' of the charity at the end of the year - has fallen slightly on last year overall, from £222k to £218.5k. But as a business, the Museum has bounced back, with income from admissions, shop, and café in 2021-22 totalling £42 647 - compared to the previous year's Covid afflicted total of a little over £11k. Our figures for 2021-22 were better than predicted - our target figure for the year was £35,600, per our Service Level Agreement (SLA) with Rother District Council, and we surpassed that target by just over £7k.

As reported last year the Museum recorded a cash surplus of nearly £15,000 at the end of 2020-21, thanks to special donations, so we have dipped into that to cover an extra £3,550 worth of spending over income this year. As a result, all the internal investment planned for 2021-22 has been completed - surveys, shop fittings, new display cases, etc. From now on any new capital expenditure will be drawn from restricted income from grants. Project funding - such as that granted to the Insight to Culture project - was down by half this year, to £13.5k, but we hope to improve on this.

However, a look at the underlying data comparing 2021-22 to 2019-20 - essentially before and after Covid - shows that we have a way to go before we are properly out of the lockdown experience. Before Covid the Museum was comfortably over-performing on our visitor and audience targets - Museum visitors including schools, and outreach events. Reopening on May 18 after Covid, we have struggled to meet audience target figures set by our service agreement with Rother District Council. We had set a target of 15,220 visitors for 2021-22, but by the year's end had fallen short of that by 3,789.

In general, comparing pre and post Covid performance, audiences have not yet returned to normal numbers. Only school visits and Tourist Information Point users have returned to pre-Covid levels. Pretty much all categories of visitors are a third down on pre-Covid figures, and some groups - the disabled and member visitors - are down by more than half. Thanks to the shop's continued success, the Museum's business income has increased by 8.4% comparing pre- and post-Covid numbers, as noted earlier. But visitor numbers are essential guides to long-term planning. We can raise all kinds of funds for projects and capital works, but the day-to-day costs of running the Museum must come from business income.

It will cost around £75k to run the Museum day-to-day during 2022-23 - self-funding schools activities and one-off projects aside. Apart from the £8.5k currently granted annually by Rother, this amount must be raised from admissions, shop sales and our fundraising volunteers. We can do this, but we will need more unrestricted income to secure stability and sustainability, and if doesn't come from audiences, it will have to come from new sources of public and private funding. This will come with conditions on how the Museum is operated, specifically that we work to attract a wider and more diverse audience base, and that we address some of the professional museum sector's new methodologies of collection care and management, and its concern that artefacts be better understood and comprehensively contextualised.

The Museum presses on with plans to add an extra education room with a park facing entrance. This will facilitate outdoor park events for children, improve the neglected open space between the boating pond and the Museum, and increase options for partnerships with other organisations, including those working with special needs groups. Parallel works on the rest of the ground floor will tackle the temperature, insect and humidity issues in the basement Museum stores and make them accessible. We plan to draw on second rounds of Arts Council and government DCMS funding, and possibly parts of future S.106 funding earmarked for Bexhill Museum from the Barnhorn Road, Worsham Farm & Pebsham developments, or funds allocated from the County Council's archaeological studies budget attached to the Hastings-Bexhill bypass works. Plans for works to better insulate the Sargent Gallery and replace the Museum's gas boilers with heat source pumps after 2023 are also in hand.

Expenditure

There were two major capital purchases during 2021-22. The first was the purchase of two wall mounted dehumidifiers for the Costume and Sargent stores, the costs of which were covered by a one-off grant from the Pilgrim Trust, with the support of the Association of Independent Museums. The second was the installation of a long-planned secure glass display cabinet made to measure to fit the corridor space between the Sargent and Costume Galleries. The Museum also invested in detailed surveys to support our plans to repair the basement stores. These surveys will in time to come, enable steps towards extending the Museum - a long held ambition of the district curator - and give it a park-facing public entrance and activities space - a proposal inspired by our patron Eddie Izzard.

Reserves policy

At the end of March 2021, the General Unrestricted Fund, which represents the funds available for the day-to-day operation of the Museum had been nearly doubled, to £45,496. This left the Museum in a good place to handle the unknowns of the post-COVID months to come and the expected ancillary costs of preparing renovation work on the lower ground floor stores. However, these costs proved more manageable than feared. At end March 2022, the General Unrestricted Fund had been reduced to £39,243, a moderate fall under the circumstances - and well above the March 2020 figure of just £22,239. Of that £39,243, the rough equivalent of three months' turnover or £23,400 is put aside in a deposit account, to be held 'in the event of an emergency'. The term 'emergency' is simply defined as the enforced closure of the Museum, when the collection would have to be relocated, offered to other museums, or ethically disposed of, and any liabilities such as legal fees or redundancies covered.

The probability of such a scenario is extremely remote. Arguably, holding this level of cash reserves unnecessarily ties up funds that might be more constructively applied to the Museum's charitable & education works. The addition of several saleable high value replicas and collectibles to the education collection has added to the overall reserves' base value, meaning that the amount of reserves held in actual cash could be reduced, and the balance added to general investments in the Museum. One of the early objectives of the newly founded Trustees' Finance & Development Sub-Committee will be to redraft our reserves policy to take these changes into account, for approval by the trustees. An up-to-date reserves policy is also a requirement of the Museum's accreditation review, due in 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Company's governing documents are its Memorandum and Articles of Association dated 9 October 2003 and amended by written resolution dated 10 February 2004 and special resolutions dated 3 October 2012 and 20 October 2021. Copies of these documents are available by request. The company is limited by guarantee.

Recruitment and appointment of new trustees

The power of appointing new or additional Trustees is vested in the Trustees. Prior to appointment, new Trustees would be introduced to the workings of the charity, given a role description and advised of their responsibilities.

Organisational structure

The Management Team is appointed by the Trustees and meet weekly to review activities and manage the museum on a day-to-day basis. The group is made up of the volunteer coordinator, Gordon Smith, the Business Support Officer, Rohan Jayasekera, a representative of the Collections Care team, Stella Hales-Morris, and the Curator Julian Porter.

There is currently only one formal staff employee of the Museum, housekeeper Toni Neville, employed part-time for housekeeping duties. Rother District Curator Julian Porter MA is seconded by Rother District Council as Curator to Bexhill Museum. Rohan Jayasekera MSc MA is contracted by the Museum month-by-month on a part-time freelance basis as Business Support Officer.

Risk management

The Trustees have reviewed and identified the risks to which the charity is exposed and have ensured that appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have updated the existing Child Protection Policy to take account of changes in practice regarding the Safeguarding of vulnerable adults.

BEXHILL MUSEUM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04959445 (England and Wales)

Registered Charity number

1102638

Registered office

Bexhill Museum
Egerton Road
Bexhill-on-Sea
East Sussex
TN39 3HL

Trustees

Dr A G Stacey
Mrs G D Bradley
L Fusco (resigned 8/12/2021)
P A Goodberry
S A Hemmings
G R Smith
N R Tilbury

Patron

Eddie Izzard

Honorary President

Mr D J Betts

Neither the Patron nor Honorary President is an officer of the charity.

Company Secretary

R A Jayasekera

Independent Examiner

Carol E. Barfoot
Chartered Accountant
Gibbons Mannington & Phipps LLP
Chartered Accountants
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

Accountants

Gibbons Mannington & Phipps LLP
20 Eversley Road, Bexhill-on-Sea, East Sussex, TN40 1HE.

Bankers

Barclays Bank plc, Devonshire Road, Bexhill-on-Sea, East Sussex, TN40 1AG.
CCLA Investment Management Ltd, COIF Charity Funds, 85 Queen Victoria Street, London, EC4V 4ET.

CHANGE OF NAME

The charitable company passed a special resolution on 17th November 2021 changing its name from Bexhill Museum Limited to Bexhill Museum.

Approved by order of the board of trustees on 10th August 2022 and signed on its behalf by:

Dr A G Stacey - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEXHILL MUSEUM

Independent examiner's report to the trustees of Bexhill Museum ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Carol E. Barfoot
Chartered Accountant
Gibbons Mannington & Phipps LLP
20 Eversley Road
Bexhill-on-Sea
East Sussex
TN40 1HE

6th September 2022

BEXHILL MUSEUM
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	76,284	13,522	89,806	112,489
Charitable activities					
Admission fees		20,768	-	20,768	5,244
Education room and training		4,115	-	4,115	50
Royalties from publications		132	-	132	114
Other trading activities	3	21,879	-	21,879	5,781
Investment income	4	51	-	51	28
Total		123,229	13,522	136,751	123,706
EXPENDITURE ON					
Raising funds	5	15,534	-	15,534	3,113
Charitable activities	6				
Projects		1,876	4,604	6,480	11,607
Museum expenditure		89,047	10,904	99,951	81,522
Finance and administration services		18,336	-	18,336	12,516
Total		124,793	15,508	140,301	108,758
NET INCOME/(EXPENDITURE)		(1,564)	(1,986)	(3,550)	14,948
Transfers between funds	19	5,106	(5,106)	-	-
Net movement in funds		3,542	(7,092)	(3,550)	14,948
RECONCILIATION OF FUNDS					
Total funds brought forward		165,837	56,220	222,057	207,109
TOTAL FUNDS CARRIED FORWARD		169,379	49,128	218,507	222,057

The notes form part of these financial statements

BEXHILL MUSEUM**BALANCE SHEET
31ST MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	<i>2021 Total funds £</i>
FIXED ASSETS					
Tangible assets	13	101,070	-	101,070	<i>102,500</i>
Heritage assets	14	23,300	42,321	65,621	<i>39,959</i>
Investments	15	2	-	2	<i>2</i>
		124,372	42,321	166,693	<i>142,461</i>
CURRENT ASSETS					
Stocks	16	4,098	-	4,098	<i>6,540</i>
Debtors	17	7,255	-	7,255	<i>3,185</i>
Cash at bank and in hand		35,719	6,808	42,527	<i>71,913</i>
		47,072	6,808	53,880	<i>81,638</i>
CREDITORS					
Amounts falling due within one year	18	(2,066)	-	(2,066)	<i>(2,042)</i>
NET CURRENT ASSETS		45,006	6,808	51,814	<i>79,596</i>
TOTAL ASSETS LESS CURRENT LIABILITIES		169,378	49,129	218,507	<i>222,057</i>
NET ASSETS		169,378	49,129	218,507	<i>222,057</i>
FUNDS	19				
Unrestricted funds				169,378	<i>165,837</i>
Restricted funds				49,129	<i>56,220</i>
TOTAL FUNDS				218,507	<i>222,057</i>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

BEXHILL MUSEUM

BALANCE SHEET - continued
31ST MARCH 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 10th August 2022 and were signed on its behalf by:

A G Stacey - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Display cases and shelving	- 5% on cost
Fixtures and fittings	- 5% on cost
Interactive displays	- 20% on cost
Computer equipment	- 33% on cost

Heritage assets

Acquisitions for the collection since 1st April 2010, whether donated or purchased, are capitalised and recognised in the balance sheet at the cost or value of the acquisition, where such cost or valuation is reasonably obtainable and reliable. Items donated or bequeathed to the Museum's collection are valued by internal valuers if an external valuation for the items is not available. Such items are not depreciated or revalued.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	<i>2021</i>
	£	<i>£</i>
Donations	4,670	<i>12,769</i>
Tax recoverable on gift aid	261	<i>3,107</i>
Legacy	-	<i>6,194</i>
Grants	45,910	<i>86,866</i>
Subscriptions	4,540	<i>2,662</i>
Donations to museum collection	34,425	<i>891</i>
	89,806	<i>112,489</i>

Grants received, included in the above, are as follows:

	2022	<i>2021</i>
	£	<i>£</i>
Rother District Council - Service level agreement	8,500	<i>8,500</i>
Rother District Council - Covid-19 Business Support	25,500	<i>33,035</i>
Arts Council: Hastings and Bexhill Museums and Schools Project (via Hastings Council)	6,055	<i>5,198</i>
Association of Independent Museums	5,106	<i>-</i>
South East Creative, Cultural and Digital Sector	279	<i>2,956</i>
HMRC CJRS	470	<i>2,677</i>
East Sussex County Council: Covid-19 Emergency Grant	-	<i>11,500</i>
Arts Council Emergency Response Fund: Lockdown Transition	-	<i>21,500</i>
SE Museums Development Programme: Ready to Reopen(via Brighton and Hove City Council)	-	<i>1,500</i>
	45,910	<i>86,866</i>

3. OTHER TRADING ACTIVITIES

	2022	<i>2021</i>
	£	<i>£</i>
Shop and cafe income	15,927	<i>5,640</i>
Fund raising income	4,173	<i>141</i>
Sale of clothing	1,779	<i>-</i>
	21,879	<i>5,781</i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022
4. INVESTMENT INCOME

	2022	<i>2021</i>
	£	<i>£</i>
Interest on cash investments	51	<i>28</i>

5. RAISING FUNDS**Other trading activities**

	2022	<i>2021</i>
	£	<i>£</i>
Opening stock	6,540	<i>5,256</i>
Purchases	11,982	<i>4,377</i>
Closing stock	(4,098)	<i>(6,540)</i>
Fund raising, publicity and other costs	1,110	<i>20</i>
	15,534	<i>3,113</i>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Projects	6,480	-	6,480
Museum expenditure	97,579	2,372	99,951
Finance and administration services	-	18,336	18,336
	104,059	20,708	124,767

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	<i>2021</i>
	£	<i>£</i>
Conservation	2,204	<i>6,172</i>
Collections, exhibitions and special projects	6,480	<i>5,344</i>
Computer & IT costs	2,728	<i>14,340</i>
Education & lecture costs	2,764	<i>921</i>
Subscriptions and conferences	1,367	<i>125</i>
Repairs and renewals	4,034	<i>2,402</i>
Advertising & promotion (inc newsletter and website)	2,936	<i>1,392</i>
General rates, water rates, gas, electricity & telephone	8,830	<i>9,531</i>
Cleaner's salary and cleaning consumables	5,987	<i>6,878</i>
Insurance	2,519	<i>2,274</i>
Printing, postage and stationery	2,625	<i>1,572</i>
Volunteer expenses	374	<i>398</i>
Payroll processing fees	516	<i>804</i>
Security and fire protection	-	<i>2,574</i>
Sundry expenses	54	<i>52</i>
Travel	245	<i>153</i>
Training	-	<i>1,262</i>
Professional fees	21,883	<i>11,720</i>
Displays, signage etc (inc corridor project)	22,109	<i>4,215</i>
Bank charges	317	<i>319</i>
Card fees	333	<i>302</i>
Depreciation	15,754	<i>15,429</i>
	104,059	<i>88,179</i>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Museum expenditure	-	2,372	2,372
Finance and administration services	18,336	-	18,336
	18,336	2,372	20,708

Support costs, included in the above, are as follows:

Management

	2022 Finance and administration services £	<i>2021</i> Total activities £
Sub contract administrative services	18,336	12,516

Governance costs

	2022 Museum expenditure £	<i>2021</i> Total activities £
Accountancy fees	1,680	1,644
Independent examiner's fees	408	396
Legal fees	284	2,910
	2,372	4,950

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	<i>2021</i> £
Depreciation - owned assets	15,754	15,428

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022
11. STAFF COSTS

	2022	<i>2021</i>
	£	<i>£</i>
Wages and salaries	5,460	<i>5,460</i>
Social security costs	0	<i>0</i>
Pensions	0	<i>0</i>
	5,460	<i>5,460</i>

The average monthly number of employees during the year was as follows:

	2022	<i>2021</i>
	1	<i>1</i>
Cleaner	1	<i>1</i>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	88,598	23,891	112,489
Charitable activities			
Admission fees	5,244	-	5,244
Education room and training	50	-	50
Royalties from publications	114	-	114
Other trading activities	5,781	-	5,781
Investment income	28	-	28
Total	99,815	23,891	123,706
EXPENDITURE ON			
Raising funds	3,113	-	3,113
Charitable activities			
Projects	6,094	5,513	11,607
Museum expenditure	64,423	17,099	81,522
Finance and administration services	12,516	-	12,516
Total	86,146	22,612	108,758
NET INCOME	13,669	1,279	14,948
Transfers between funds	9,495	(9,495)	-
Net movement in funds	23,164	(8,216)	14,948
RECONCILIATION OF FUNDS			
Total funds brought forward	142,672	64,437	207,109

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>165,836</u>	<u>56,221</u>	<u>222,057</u>

13. TANGIBLE FIXED ASSETS

	Display cases and shelving £	Fixtures and fittings £	Interactive displays £	Computer equipment £	Totals £
COST					
At 1st April 2021	137,461	96,954	67,717	43,936	346,068
Additions	<u>-</u>	<u>14,324</u>	<u>-</u>	<u>-</u>	<u>14,324</u>
At 31st March 2022	<u>137,461</u>	<u>111,278</u>	<u>67,717</u>	<u>43,936</u>	<u>360,392</u>
DEPRECIATION					
At 1st April 2021	86,105	52,450	67,717	37,296	243,568
Charge for year	<u>6,872</u>	<u>5,562</u>	<u>-</u>	<u>3,320</u>	<u>15,754</u>
At 31st March 2022	<u>92,977</u>	<u>58,012</u>	<u>67,717</u>	<u>40,616</u>	<u>259,322</u>
NET BOOK VALUE					
At 31st March 2022	<u>44,484</u>	<u>53,266</u>	<u>-</u>	<u>3,320</u>	<u>101,070</u>
At 31st March 2021	<u>51,356</u>	<u>44,504</u>	<u>-</u>	<u>6,640</u>	<u>102,500</u>

14. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2021	39,959
Additions - donated	<u>25,662</u>
At 31st March 2022	<u>65,621</u>
NET BOOK VALUE	
At 31st March 2022	<u>65,621</u>
At 31st March 2021	<u>39,959</u>

As set out in note 1, the balance shown here only reflects the acquisitions for the collection since 1 April 2010.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

15. FIXED ASSET INVESTMENTS

	Shares in group undertaking £
MARKET VALUE	
At 1st April 2021 and 31st March 2022	<u>2</u>
NET BOOK VALUE	
At 31st March 2022	<u>2</u>
At 31st March 2021	<u>2</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

Bexhill Museum Trading Limited

Registered office: Bexhill Museum, Egerton Road, Bexhill-on-Sea, East Sussex, TN39 3HL

Nature of business: Museum retail trading

	% holding	31/3/22 £	31/3/21 £
Class of share:			
Ordinary	100		
Aggregate capital and reserves		<u>2</u>	<u>2</u>
Loss for the year		<u>-</u>	<u>(39)</u>

The Society owns 100% of the issued share capital of Bexhill Museums Trading Limited. Its capital consists of 2 £1 shares both of which have been issued at par.

Bexhill Museum Trading Limited ceased trading on 31 March 2019 and is currently dormant.

16. STOCKS

	2022 £	2021 £
Stocks	<u>4,098</u>	<u>6,540</u>

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	<u>7,255</u>	<u>3,185</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	<i>2021</i>
	£	£
Amounts owed to group undertakings	2	<i>2</i>
Other creditors	2,064	<i>2,040</i>
	<u>2,066</u>	<i><u>2,042</u></i>

19. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	45,496	(5,798)	(455)	39,243
Tangible fixed assets designated fund	102,500	(6,991)	5,561	101,070
Collection acquisitions designated fund	-	23,300	-	23,300
Elva repairs designated fund	500	(400)	-	100
Bexhills lost world development project designated fund	17,341	(13,284)	-	4,057
Costumes designated fund	-	1,608	-	1,608
	<u>165,837</u>	<u>(1,565)</u>	<u>5,106</u>	<u>169,378</u>
Restricted funds				
Collection acquisitions fund	39,959	2,362	-	42,321
Local research	281	-	-	281
Museum in a box	168	-	-	168
Izzard family train set	3,403	(3,269)	-	134
Piano	654	-	-	654
Museum and schools	-	2,265	-	2,265
InSight to Culture	11,755	(8,449)	-	3,306
Dehumidifiers	-	5,106	(5,106)	-
	<u>56,220</u>	<u>(1,985)</u>	<u>(5,106)</u>	<u>49,129</u>
TOTAL FUNDS	<u>222,057</u>	<u>(3,550)</u>	<u>-</u>	<u>218,507</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,166	(94,964)	(5,798)
Tangible fixed assets designated fund	8,763	(15,754)	(6,991)
Collection acquisitions designated fund	23,300	-	23,300
Elva repairs designated fund	-	(400)	(400)
Bexhills lost world development project designated fund	-	(13,284)	(13,284)
Costumes designated fund	2,000	(392)	1,608
	123,229	(124,794)	(1,565)
Restricted funds			
Collection acquisitions fund	2,362	-	2,362
Izzard family train set	-	(3,269)	(3,269)
Museum and schools	6,055	(3,790)	2,265
InSight to Culture	(1)	(8,448)	(8,449)
Dehumidifiers	5,106	-	5,106
	13,522	(15,507)	(1,985)
TOTAL FUNDS	136,751	(140,301)	(3,550)

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	22,239	35,763	(12,506)	45,496
Tangible fixed assets designated fund	95,928	(15,429)	22,001	102,500
Elva repairs designated fund	500	-	-	500
Bexhills lost world development project designated fund	24,005	(6,664)	-	17,341
	142,672	13,670	9,495	165,837
Restricted funds				
Collection acquisitions fund	39,068	891	-	39,959
Local research	281	-	-	281
Museum in a box	168	-	-	168
Izzard family train set	9,467	(5,436)	(628)	3,403
Piano	654	-	-	654
Level-Up	2,740	(2,740)	-	-
InSight to Culture	12,059	(304)	-	11,755
Lockdown Transistion	-	8,867	(8,867)	-
	64,437	1,278	(9,495)	56,220
TOTAL FUNDS	207,109	14,948	-	222,057

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,816	(64,053)	35,763
Tangible fixed assets designated fund	-	(15,429)	(15,429)
Bexhills lost world development project designated fund	(1)	(6,663)	(6,664)
	<u>99,815</u>	<u>(86,145)</u>	<u>13,670</u>
Restricted funds			
Collection acquisitions fund	891	-	891
Izzard family train set	-	(5,436)	(5,436)
Level-Up	-	(2,740)	(2,740)
InSight to Culture	-	(304)	(304)
Lockdown Transistion	23,000	(14,133)	8,867
	<u>23,891</u>	<u>(22,613)</u>	<u>1,278</u>
TOTAL FUNDS	<u>123,706</u>	<u>(108,758)</u>	<u>14,948</u>

Designated funds

The tangible fixed assets fund represents the value of the fixed assets held by the charity.

The Collection acquisitions designated fund represents the estimated cost of items donated to the museum and the actual cost of items purchased by the museum, since 2010, for items which the trustees have the power to dispose of at their discretion. During the year over 50 items were donated to the museum.

The Elva repairs fund is money designated for repairs to the Elva car.

Bexhill's lost world development project fund is monies designated from the receipt of a legacy in 2016 towards an extension to the museum.

The Costumes fund is made up of a donation of £2,000 which was designated towards the costs relating to the costumes held by the museum.

Restricted funds

The Collection acquisitions restricted fund represents the estimated cost of items donated to the museum and the actual cost of items purchased by the museum, since 2010. During the year over 100 items were donated to the museum.

The Local research fund represents donations towards local research costs.

The Museum in a box fund is the balance of funds received for the museum in a box project.

The Izzard family train set fund is monies received towards the upkeep, improvement and changes to the layout of the model train set display.

The piano fund is made up of donations for the ongoing costs of maintaining the piano.

The InSight to Culture fund is a grant from the Arts Council for that project.

A grant was received towards the costs of the purchase of dehumidifiers which was fully expended in the year.

19. MOVEMENT IN FUNDS - continued

Transfers between funds

Assets were purchased using restricted funds so transfers were made from the relevant restricted fund to the Tangible fixed assets designated fund as the assets themselves have no restrictions. In addition assets have been purchased using unrestricted funds so a transfer was made from the General fund to the Tangible fixed assets designated fund for the cost of these assets.

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

21. LIMITED LIABILITY OF MEMBERS

The liability of the members is limited.

Every member of the charity undertakes to contribute to the assets of the charity in the event of the same being wound up while he/she is still a member or within one year after he/she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of rights of the contributories amongst themselves such amount as may be required, not exceeding £1.