

# SEAFORD MUSEUM & HERITAGE SOCIETY

England & Wales · Charity number 1158790

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-10-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Seaford Museum  
PO Box 2132  
Seaford  
BN25 9BH

**Phone** 01323898222

**Email** [info@seafordmuseum.co.uk](mailto:info@seafordmuseum.co.uk)

**Website** [www.seafordmuseum.co.uk](http://www.seafordmuseum.co.uk)

## Activities

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**Objects:** THE OBJECTS OF THE CIO SHALL BE:(1) GENERALLY, TO INFORM AND EDUCATE THE PUBLIC IN THE HISTORY AND HERITAGE OF THE TOWN OF SEAFORD, (IN THE COUNTY OF EAST SUSSEX), AND ITS ENVIRONS AND TO SEEK TO PROMOTE A GREATER UNDERSTANDING OF THE SOCIAL HISTORY AND BACKGROUND OF THE TOWN AMONGST ITS INHABITANTS AND VISITORS;(2) IN PARTICULAR, (A) TO USE ITS BEST ENDEAVOURS TO ESTABLISH AND MAINTAIN A PUBLIC MUSEUM FOR THE EXHIBITION OF HISTORICAL AND OTHER EXHIBITS RELATING TO SEAFORD, ITS ENVIRONS AND ITS INHABITANTS, PAST AND PRESENT, AND FROM TIME TO TIME, TO ADD TO THIS COLLECTION ITEMS OF A SIMILAR NATURE WHICH ILLUSTRATE AND RECORD THE HISTORY OF THE TOWN AND ITS PEOPLE; (B) TO ARRANGE, BY ITSELF OR WITH OTHERS, THE PROVISION OF EXHIBITIONS, LECTURES, CLASSES AND SIMILAR EDUCATIONAL AND CULTURAL ACTIVITIES; (C) TO WORK COLLABORATIVELY WITH ANY INDIVIDUAL, BODY OR ORGANISATION, INCLUDING CHARITIES AND PUBLIC AUTHORITIES WHICH SHARE OR SUPPORT THE OBJECTS OF THE SOCIETY, AND WHERE IT FALLS WITHIN THE POWERS OF THE SOCIETY TO ASSIST WITH THE SHARING OF EXPENSES FOR SUCH COLLABORATIVE WORK; (D) TO RAISE FUNDS AND RECEIVE MATERIAL SUPPORT IN KIND; TO SOLICIT AND RECEIVE CONTRIBUTIONS FROM ANY PERSON OR RECOGNISED ORGANISATION OR COMPANY; TO SELL OR MAKE OTHERWISE AVAILABLE TO SOCIETY MEMBERS AND OTHERS ITEMS WHICH ARE COINCIDENTAL TO THE OBJECTS OF THE SOCIETY.

**Activities:** The maintenance of a public museum for the exhibition of historical and other exhibits relating to Seaford. its environs and its inhabitants. The organising of meetings relating to the history of Seaford. The study and maintenance of documentary information relating to Seaford so as to provide a local archive for research.

## Classification

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- **How:** Provides Services
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

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- East Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-12-31	£42,454	£39,021	-	-
2024-12-31	£50,688	£37,599	-	-
2023-12-31	£33,068	£31,643	-	-
2022-12-31	£32,928	£26,948	-	-
2021-12-31	£34,143	£23,269	-	-
2020-12-31	£17,978	£24,394	-	-

## Trustees

Name	Role	Appointed
Barry Malcolm Leigh		2023-03-17
Bernadette Mary Hollman		2026-03-20
Charles Andrew Grimble		2025-03-15
Elizabeth Marie Finlay		2025-03-15
GAIL ROSEMARY ARMSTRONG		2025-03-15
JUDITH CONSTANCE MARR		2025-03-14
Julian Richard Purkis		2024-03-15
Lynn Christine Lawson		2024-03-15
Vivien Patricia Haggis		2019-04-05

**SEAFORD MUSEUM & HERITAGE SOCIETY**

England & Wales - Charity number 1158790

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# Accounts

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# Seaford Museum and Heritage Society

Report of the Trustees and Financial Statements

For the year ended: 31 December 2025

Registered charity number: 1158790

Registered Museum Number: 1497



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## **Reference and administrative details**

### **Legal Status**

The Charity is registered as a body corporate under part 11 of the Charities Act 2011 and as such is a charitable incorporated organisation (CIO).

The charity is governed by its constitution dated 12<sup>th</sup> August 2014 and was registered with the Charity Commission on 6<sup>th</sup> October 2014. The new charity took over the functions, along with the assets and liabilities, of the former charity as at 1<sup>st</sup> April 2015.

### **Trustees**

Mrs G Armstrong (*appointed 14<sup>th</sup> March 2025*)  
Mr C L Collins (*Vice Chair, resigned 14<sup>th</sup> March 2025*)  
Mr C Grimble (*appointed 14<sup>th</sup> March 2025*)  
Mrs L Finlay (*appointed 14<sup>th</sup> March 2025*)  
Mrs V P Haggis  
Mr N D Hing  
Mrs J M Keel (*Chair, resigned 14<sup>th</sup> March 2025*)  
Mrs L Lawson  
Mr B Leigh (*Treasurer*)  
Mrs J Marr  
Mr J Purkis  
Dr Sally White

### **Principal Address**

Seaford Museum, PO Box 2132, Seaford, East Sussex BN25 9BH

### **Registered Charity Number**

1158790

### **Independent Examiner**

Michael Holmes MBA FMCA

### **Bankers**

Lloyds Bank, 82 High Street, Lewes, East Sussex BN7 1XW

## **Report of the Trustees for the year ended 31 December 2025**

The Trustees present their report and financial statements for the year ended 31 December 2025. The Trustees have followed the Charity Commission Guidance on the accounting requirement for smaller charities that operate under a receipts and payments basis.

### **Objects and Activities**

The objects of Seaford Museum and Heritage Society are to inform and educate the public in the history and heritage of the town of Seaford (in the County of East Sussex) and its environs, and to seek and promote a greater understanding of the social history and background amongst its inhabitants and visitors.

### **Volunteers**

The Seaford Museum and Heritage Society received voluntary assistance from its supporters who do not receive remuneration for their services.

### **Achievement and Performance**

During the year, Seaford Museum and Heritage Society maintained a public museum for the exhibition of historical and other exhibits relating to Seaford, its environs and inhabitants. Visitors numbers were down generally however these were adversely affected by the need to close the museum in November so that essential maintenance could be carried out on the ceiling of the museum. The attendance was 6,005 (6,240 – 2024). We undertook a series of monthly talks held at the Little Theatre which were well attended and created interest. We continued to connect with local schools and other groups but due to financial constraints take up was limited. Our thanks for the eighty volunteers we have who without their help and assistance we could not run the museum.

In maintaining the Museum the Trustees continued to demonstrate due regard to the Charity Commission guidance on public benefit.

### **Financial Review**

The reserve policy of the Museum is to retain reserves at a level sufficient to ensure continuation of the Seaford Museum and Heritage Society objectives. The Trustees are aware that they need to cover running costs and cover contingencies. In order to ensure continuity the Trustees aim is to ensure monetary assets do not fall less than £40,000.

At the end of the financial year monetary assets amounted to £61,900 (2024: £58,467) of which there are restricted funds for a joint venture to replace notice boards in Seaford of £5,000 (2024: £nil). A major issue affecting our costs is our fuel bill which for the year cost us £21,948. This contract is renewable in October 2026 at which time we will hopefully negotiate a more favourable rate. We increased our entrance fees last year and have met these costs from entrance fees and membership fees. During the year our lease was renewed at similar terms of our previous one for a period ending March 2035. At present the Museum is closed due to maintenance of the ceiling by Seaford Town Council. The intention is to reopen the museum as soon as possible. The result of having been closed since last November is a considerable loss of income from admissions. We are fortunate to have sufficient resources to weather this.

### **By Order of the Board**

**Trustee**

**10<sup>th</sup> February 2026**

## **Independent Examiner's Report to the Trustees for the year ended 31 December 2025**

### **Respective responsibilities of the Trustees of the Seaford Museum & Heritage Society and the independent Examiner**

The Trustees of the Seaford Museum & Heritage Society consider that an audit is not required for this year under section 1M(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility, as independent Examiner, to

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

### **Basis of independent Examiner's Statement**

#### **Independent Examiner's Report to the Trustees of the Seaford Museum & Heritage Society**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

The 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- (1) Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting recordshave 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.

Signed:

**Mike Holmes MBA FCMA**

31<sup>st</sup> January 2026

**Statement of Financial activities  
for the year ended 31 December 2025**

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Admissions		17,875	-	17,875	20,161
Sales		2,613	-	2,613	3,504
Meetings		3,115	-	3,115	2,086
Education and school visits		700	-	700	210
Fundraising and Events		1,418	-	1,418	1,823
Subscriptions inc. donations therewith		6,795	-	6,795	7,156
Legacies		-	-	-	12,000
Other Donations and grants		1,714	5,000	6,714	778
Sundry income		98	-	98	134
Lewes lottery		491	-	491	606
Gift Aid rebate		1,511	-	1,511	1,205
Interest received		1,124	-	1,124	1,025
<b>INCOMING RESOURCES</b>		<b>37,454</b>	<b>5,000</b>	<b>42,454</b>	<b>50,688</b>
<b>RESOURCES EXPENDED</b>					
Purchase of Good for sale		895	-	895	2,067
Publicity		1,322	-	1,322	1,466
Museum magazine		599	-	599	560
Cost of meetings		948	-	948	725
Cost of fundraising and events		1,087	-	1,087	1,358
Major improvements		1,318	-	1,318	364
General repairs and maintenance		2,083	-	2,083	2,769
Fire, Security and Lift maintenance		1,741	-	1,741	2,182
Acquisitions and Exhibit materials		574	-	574	205
Office supplies		271	-	271	605
Communications, IT and Office Equipment		3,005	-	3,005	1,610
Insurances		1,109	-	1,109	1,035
Utilities and Rates		21,995	-	21,995	20,719
Membership of External Organisations		490	-	490	446
Training and development		119	-	119	-
Sundries		856	-	856	872
Bank charges and Accountancy charges		609	-	609	616
<b>TOTAL RESOURCES EXPENDED</b>		<b>39,021</b>	<b>-</b>	<b>39,021</b>	<b>37,599</b>
<b>NET (DECREASE) / INCREASE IN RESOURCES</b>		<b>£(1,567)</b>	<b>£5,000</b>	<b>£3,433</b>	<b>£13,089</b>

## Balance Sheet as at 31 December 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Heritage assets	3	104	104
		104	104
<b>Current Assets</b>			
Stock		1,950	1,950
Cash at bank and in hand		61,900	58,467
		63,850	60,417
<b>Creditors falling due within one year</b>		-	-
<b>Net assets</b>		63,850	60,417
		<b>£63,954</b>	<b>£60,521</b>
<b>Unrestricted Funds</b>			
General funds	6	40,442	42,009
Designated Legacy Funds	6	18,512	18,512
<b>Restricted Funds</b>			
Fund for Heritage boards	6	5,000	-
<b>Total funds</b>		<b>£63,954</b>	<b>£60,521</b>

The accounts on pages 5 to 9 were approved by the trustees on the 10<sup>th</sup> February 2026 and signed on their behalf by:

**Barry Leigh ACA**  
**Treasurer and Trustee**  
**10<sup>th</sup> February 2026**

## Notes forming part of the financial statements for the period ended 31 December 2025

### 1. Accounting policies

#### Accounting convention and basis of preparation of the financial statements

##### a) Basis of preparation of the Financial Statements

The charity is regarded as a small charity, having a turnover of under £250,000, and is permitted to adopt simple accounting disclosure requirements. The financial statements have been prepared under the historic cost convention and on a receipts and payments basis in accordance with guidance issued by the Charities Commission.

##### b) Heritage Assets

Heritage Assets are recognised on the statement of asset and liabilities at cost when purchased. Donated assets can be included at valuation where a market price can be determined, but as the cost of providing such information significantly outweighs any benefit to the users of the accounts such assets are not recognised in the balance sheet.

Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives in accordance with the Acquisition and Disposal Policy. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture.

A database of all assets held by the charity is available and the assets themselves are accessible to the public during museum opening hours or with prior agreement. Heritage assets are to be held for the foreseeable future without amortisation.

##### c) Stocks

Stocks are valued at the lower of cost and net realisable value, after making do allowance for obsolete and slow moving items. A stock-take has been performed.

##### d) Fund accounting

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

*Designated funds* are unrestricted funds earmarked by the management committee for particular purposes. The Trustees designated funds received in relation to a legacy to fund future capital projects.

*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.

##### e) Taxation

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

### 2. Trustees' Remuneration, Expenses and Benefits

Trustees' did not receive any remuneration, payment for expenses or other benefits for the year ended 31<sup>st</sup> December 2025 (2024: £nil) for normal trustee activities. However, on occasion Trustees undertake purchase of minor items of goods and services on behalf of the charity which are reimbursed at cost.

### **3. Heritage Assets**

Heritage assets held include:

- a) Collections of documentation, photographs and objects which relate to the history of the town and port of Seaford, Sussex and its environs.
- b) Collections of items which relate to the social, maritime and military history of the town and port of Seaford, Sussex and its environs.
- c) Collection of items which relate to the archaeology, geological and natural history of town and port of Seaford, Sussex and its environs.

The charity has not obtained a valuation of its donated or previously acquired purchased heritage assets. The trustees believe it is impractical to value these assets due to the quantity and type of assets held and the cost of providing this information outweighs any benefit to the users of the accounts.

### **4. Related Party Disclosures**

During the year, there were no payments made in respect of goods or services supplied by the Trustees to the Seaford Museum and Heritage Society other than reimbursement of expenses to one trustee for a talk. One of the trustees gave a talk at one of our monthly meetings and received a fee of £50 in order to reimburse the costs of preparation. This was at a level commensurate with other speakers' fees.

### **5. Premises and Equipment**

The Museum occupies the Martello Tower on the Esplanade in Seaford. The Tower is the property of Seaford Town Council and leased to the charity for a nominal rent of £1 a year. The lease was renewed during the year for a further seven years terminating in. The new lease has been issued on similar terms to the existing lease. The Charity and its members contribute both time and finance to the maintenance of the building in order for it to function effectively. Items of office and other equipment are treated as expenditure and expensed in the year of purchase.

**6. Statement of movements on reserves**

	General funds	Legacies	Restricted fund	Total funds
Funds	£	£	£	£
At 1 <sup>st</sup> January 2024	40,920	6,512	-	47,432
Movement for the year	13,089	-	-	13,089
Transfer between reserves	(12,000)	12,000	-	-
At 31 <sup>st</sup> December 2024	<b>42,009</b>	<b>18,512</b>	-	<b>60,521</b>
Movement for the year	(1,567)	-	5,000	3,433
<b>At 31<sup>st</sup> December 2025</b>	<b>40,442</b>	<b>18,512</b>	-	<b>63,954</b>

**Cash Funds**

At 1 <sup>st</sup> January 2024	<b>45,528</b>	-	-	<b>45,528</b>
Movement for the year	12,939	-	-	12,939
At 31 <sup>st</sup> December 2024	<b>58,467</b>	-	-	<b>58,467</b>
Movement for year	(1,567)	-	5,000	3,433
<b>At 31<sup>st</sup> December 2025</b>	<b>56,900</b>	-	<b>5,000</b>	<b>61,900</b>

**Purposes of restricted funds**

The Museum received a donation with the specific purpose that it would be used to provide new Heritage notice boards in Seaford. The amount at 31<sup>st</sup> December 2025 £5,000 (2024: £nil).

**Purposes of designated funds**

Designated funds are funds which are unrestricted and are part of general funds for which the officers consider there should be an indication of the purpose for which these funds were given.

**SEAFORD MUSEUM & HERITAGE SOCIETY**

England & Wales - Charity number 1158790

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# Accounts

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# Seaford Museum and Heritage Society

Report of the Trustees and Financial Statements

For the year ended: 31 December 2024

Registered charity number: 1158790

Registered Museum Number: 1497



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## **Reference and administrative details**

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The charity is governed by its constitution dated 12<sup>th</sup> August 2014 and was registered with the Charity Commission on 6<sup>th</sup> October 2014. The new charity took over the functions, along with the assets and liabilities, of the former charity as at 1<sup>st</sup> April 2015.

### **Trustees**

Mr C L Collins (*Vice Chair*)

Mrs J M Keel (*Chair*)

Mrs V P Haggis

Mr N D Hing

Dr Sally White

Mr B Leigh (*Treasurer*)

Mr L Thomas (*Secretary, resigned 15<sup>th</sup> March 2024*)

Mrs J Marr (*appointed 15<sup>th</sup> March 2024*)

Mrs L Lawson (*appointed 15<sup>th</sup> March 2024*)

Mr J Purkis (*appointed 15<sup>th</sup> March 2024*)

### **Principal Address**

Seaford Museum, PO Box 2132, Seaford, East Sussex BN25 9BH

### **Registered Charity Number**

1158790

### **Independent Examiner**

Michael Holmes MBA FMCA

### **Bankers**

Lloyds Bank, 82 High Street, Lewes, East Sussex BN7 1XW

## **Report of the Trustees for the year ended 31 December 2024**

The Trustees present their report and financial statements for the year ended 31 December 2024. The Trustees have followed the Charity Commission Guidance on the accounting requirement for smaller charities that operate under a receipts and payments basis.

### **Objects and Activities**

The objects of Seaford Museum and Heritage Society are to inform and educate the public in the history and heritage of the town of Seaford (in the County of East Sussex) and its environs, and to seek and promote a greater understanding of the social history and background amongst its inhabitants and visitors.

### **Volunteers**

The Seaford Museum and Heritage Society received voluntary assistance from its supporters who do not receive remuneration for their services.

### **Achievement and Performance**

During the year, Seaford Museum and Heritage Society maintained a public museum for the exhibition of historical and other exhibits relating to Seaford, its environs and inhabitants. Visitors were down slightly on last year at 6,240 (6,765 – 2023). We undertook a series of monthly talks held at the Little Theatre which were well attended and created interest. We continued to connect with local schools and other groups but due to financial constraints take up was limited. Our thanks for the ninety volunteers we have who without their help and assistance we could not run the museum.

In maintaining the Museum the Trustees continued to demonstrate due regard to the Charity Commission guidance on public benefit.

### **Financial Review**

The reserve policy of the Museum is to retain reserves at a level sufficient to ensure continuation of the Seaford Museum and Heritage Society objectives. The Trustees are aware that they need to cover running costs and cover contingencies. In order to ensure continuity the Trustees aim is to ensure monetary assets do not fall less than £40,000.

At the end of the financial year monetary assets amounted to £58,467 (2023: £45,528) of which there are no restricted funds (2023: £nil). A major issue affecting our costs is our fuel bill which for the year cost us £20,620. We have a further year of this contract at which time we will hopefully negotiate a more favourable rate. We increased our entrance fees and we have met these costs from entrance fees and membership fees.

We were fortunate that during the year we had two legacies from late members amounting to £12,000.

Our lease became due for renewal in November and we have a temporary lease in place. We are advised that a new lease will be issued for similar terms of our previous one.

### **By Order of the Board**

**Jane Keel**  
**Chair**  
**11<sup>th</sup> March 2025**

## **Independent Examiner's Report to the Trustees for the year ended 31 December 2024**

### **Respective responsibilities of the Trustees of the Seaford Museum & Heritage Society and the independent Examiner**

The Trustees of the Seaford Museum & Heritage Society consider that an audit is not required for this year under section 1M(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility, as independent Examiner, to

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

### **Basis of independent Examiner's Statement**

#### **Independent Examiner's Report to the Trustees of the Seaford Museum & Heritage Society**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

The 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- (1) Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting recordshave 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.

Signed:

**Mike Holmes MBA FCMA**  
**21<sup>st</sup> February 2025**

**Statement of Financial activities  
for the year ended 31 December 2024**

	Notes	Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	2024	2023
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Admissions		20,161	-	20,161	16,396
Sales		3,504	-	3,504	4,116
Meetings		2,086	-	2,086	1,875
Education and school visits		210	-	210	624
Fundraising and Events		1,823	-	1,823	1,055
Subscriptions inc. donations therewith		7,156	-	7,156	5,680
Legacies		12,000	-	12,000	-
Other Donations and grants		778	-	778	818
Sundry income		134	-	134	69
Lewes lottery		606	-	606	824
Gift Aid rebate		1,205	-	1,205	1,108
Interest received		1,025	-	1,025	503
<b>INCOMING RESOURCES</b>		<b>50,688</b>	<b>-</b>	<b>50,688</b>	<b>33,068</b>
<b>RESOURCES EXPENDED</b>					
Purchase of Good for sale		2,067	-	2,067	1,935
Publicity		1,466	-	1,466	1,532
Museum magazine		560	-	560	-
Cost of meetings		725	-	725	809
Cost of fundraising and events		1,358	-	1,358	2,238
Major improvements		364	-	364	781
General repairs and maintenance		2,769	-	2,769	5,808
Fire, Security and Lift maintenance		2,182	-	2,182	2,641
Acquisitions and Exhibit materials		205	-	205	551
Office supplies		605	-	605	489
IT and Office Equipment		658	-	658	636
Telephone and Computer Services		952	-	952	592
Insurances		1,035	-	1,035	976
Utilities and Rates		20,719	-	20,719	9,690
Membership of External Organisations		446	-	446	450
Training and development		-	-	-	117
Sundries		872	-	872	1,124
Bank charges and Accountancy charges		616	-	616	407
Collection Grant expended		-	-	-	867
<b>TOTAL RESOURCES EXPENDED</b>		<b>37,599</b>	<b>-</b>	<b>37,599</b>	<b>31,643</b>
<b>NET INCREASE IN RESOURCES</b>		<b>£13,089</b>	<b>£-</b>	<b>£13,089</b>	<b>£1,425</b>

## Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Heritage assets	3	104	104
		104	104
<b>Current Assets</b>			
Stock		1,950	1,800
Cash at bank and in hand		58,467	45,528
		60,417	47,328
<b>Creditors falling due within one year</b>			
		-	-
<b>Net assets</b>		60,417	47,328
		<b>£60,521</b>	<b>£47,432</b>
<b>Unrestricted Funds</b>			
General funds	6	42,009	40,920
Designated Legacy Funds	6	18,512	6,512
<b>Restricted Funds</b>			
Collection care grant	6	-	-
<b>Total funds</b>		<b>£60,521</b>	<b>£47,432</b>

The accounts on pages 5 to 9 were approved by the trustees on the 11<sup>th</sup> March 2025 and signed on their behalf by:

**Barry Leigh ACA**  
**Treasurer and Trustee**  
**11<sup>th</sup> March 2025**

## Notes forming part of the financial statements for the period ended 31 December 2024

### 1. Accounting policies

#### Accounting convention and basis of preparation of the financial statements

##### a) Basis of preparation of the Financial Statements

The charity is regarded as a small charity, having a turnover of under £250,000, and is permitted to adopt simple accounting disclosure requirements. The financial statements have been prepared under the historic cost convention and on a receipts and payments basis in accordance with guidance issued by the Charities Commission.

##### b) Heritage Assets

Heritage Assets are recognised on the statement of asset and liabilities at cost when purchased. Donated assets can be included at valuation where a market price can be determined, but as the cost of providing such information significantly outweighs any benefit to the users of the accounts such assets are not recognised in the balance sheet.

Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives in accordance with the Acquisition and Disposal Policy. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture.

A database of all assets held by the charity is available and the assets themselves are accessible to the public during museum opening hours or with prior agreement. Heritage assets are to be held for the foreseeable future without amortisation.

##### c) Stocks

Stocks are valued at the lower of cost and net realisable value, after making do allowance for obsolete and slow moving items. A stock-take has been performed.

##### d) Fund accounting

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

*Designated funds* are unrestricted funds earmarked by the management committee for particular purposes. The Trustees designated funds received in relation to a legacy to fund future capital projects.

*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. Seaford Museum and Heritage Society has no restricted funds.

##### e) Taxation

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

### 2. Trustees' Remuneration, Expenses and Benefits

Trustees' did not receive any remuneration, payment for expenses or other benefits for the year ended 31<sup>st</sup> December 2024 (2023: £nil) for normal trustee activities. However, on occasion Trustees undertake purchase of minor items of goods and services on behalf of the charity which are reimbursed at cost.

### **3. Heritage Assets**

Heritage assets held include:

- a) Collections of documentation, photographs and objects which relate to the history of the town and port of Seaford, Sussex and its environs.
- b) Collections of items which relate to the social, maritime and military history of the town and port of Seaford, Sussex and its environs.
- c) Collection of items which relate to the archaeology, geological and natural history of town and port of Seaford, Sussex and its environs.

The charity has not obtained a valuation of its donated or previously acquired purchased heritage assets. The trustees believe it is impractical to value these assets due to the quantity and type of assets held and the cost of providing this information outweighs any benefit to the users of the accounts.

### **4. Related Party Disclosures**

During the year, there were no payments made in respect of goods or services supplied by the Trustees to the Seaford Museum and Heritage Society other than reimbursement of expenses to one trustee for a talk. One of the trustees gave a talk at one of our monthly meetings and received a fee of £50 in order to reimburse the costs of preparation. This was at a level commensurate with other speakers' fees.

### **5. Premises and Equipment**

The Museum occupies the Martello Tower on the Esplanade in Seaford. The Tower is the property of Seaford Town Council and leased to the charity for a nominal rent of £1. The lease terminated in November and a temporary lease in place. The Town Council have approved that a new lease will be issued on similar terms to the existing lease. The Charity and its members contribute both time and finance to the maintenance of the building in order for it to function effectively. Items of office and other equipment are treated as expenditure and expensed in the year of purchase.

**6.Statement of movements on reserves**

	General funds	Legacies	Energy Stabilisation fund	Restricted fund	Total funds
Funds	£	£	£	£	£
At 1 <sup>st</sup> January 2023	13,628	6,512	25,000	867	46,007
Movement for the year	2,292	-	-	(867)	1,425
Transfer between reserves	25,000	-	(25,000)	-	-
At 31 <sup>st</sup> December 2023	<b>40,920</b>	<b>6,512</b>	-	-	<b>47,432</b>
Movement for the year	13,089	-	-	-	13,089
Transfer between reserves	(12,000)	12,000	-	-	-
<b>At 31<sup>st</sup> December 2024</b>	<b>42,009</b>	<b>18,512</b>	-	-	<b>60,521</b>

**Cash Funds**

At 1 <sup>st</sup> January 2023	17,269	-	25,000	874	43,143
Transfer between reserves	25,007	-	(25,000)	(7)	-
Movement for the year	3,252	-	-	(867)	2,385
At 31 <sup>st</sup> December 2023	45,528	-	-	-	45,528
Movement for year	12,939	-	-	-	12,939
<b>At 31<sup>st</sup> December 2023</b>	<b>58,467</b>	-	-	-	<b>58,467</b>

**Purposes of restricted funds**

The Museum received a Collection Care Grant with the specific purpose that it would be used to purchase items for the collection. This was expended in 2023 and the amount at 31<sup>st</sup> December 2024 £nil (2023: £-).

**Purposes of designated funds**

Designated funds are funds which are unrestricted and are part of general funds for which the officers consider there should be an indication of the purpose for which these funds were given.

**SEAFORD MUSEUM & HERITAGE SOCIETY**

England & Wales - Charity number 1158790

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# Accounts

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# Seaford Museum and Heritage Society

Report of the Trustees and Financial Statements

For the year ended: 31 December 2023

Registered charity number: 1158790

Registered Museum Number: 1497



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Statement of Assets and Liabilities	6
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## **Reference and administrative details**

### **Legal Status**

The Charity is registered as a body corporate under part 11 of the Charities Act 2011 and as such is a charitable incorporated organisation (CIO).

The charity is governed by its constitution dated 12<sup>th</sup> August 2014 and was registered with the Charity Commission on 6<sup>th</sup> October 2014. The new charity took over the functions, along with the assets and liabilities, of the former charity as at 1<sup>st</sup> April 2015.

### **Trustees**

Mr P A Waller

Mr D F Swaysland

Mrs G R Armstrong

Mr C L Collins (*Treasurer, resigned 12<sup>th</sup> September 2023 Vice Chair appointed 12<sup>th</sup> September 2023*)

Mrs J M Keel (*Chair, re-appointed 12<sup>th</sup> September 2023*)

Mrs V P Haggis

Mr N D Hing

Dr Sally White

Mr B Leigh (*Treasurer, appointed 12<sup>th</sup> September 2023*)

Mr L Thomas (*Secretary*)

### **Principal Address**

Seaford Museum, PO Box 2132, Seaford, East Sussex BN25 9BH

### **Registered Charity Number**

1158790

### **Independent Examiner**

Michael Holmes MBA FMCA

### **Bankers**

Lloyds Bank, 82 High Street, Lewes, East Sussex BN7 1XW

## **Report of the Trustees for the year ended 31 December 2023**

The Trustees present their report and financial statements for the year ended 31 December 2023. The Trustees have followed the Charity Commission Guidance on the accounting requirement for smaller charities that operate under a receipts and payments basis.

### **Objects and Activities**

The objects of Seaford Museum and Heritage Society are to inform and educate the public in the history and heritage of the town of Seaford (in the County of East Sussex) and its environs, and to seek and promote a greater understanding of the social history and background amongst its inhabitants and visitors.

### **Volunteers**

The Seaford Museum and Heritage Society received voluntary assistance from its supporters who do not receive remuneration for their services.

### **Achievement and Performance**

During the year, Seaford Museum and Heritage Society maintained a public museum for the exhibition of historical and other exhibits relating to Seaford, its environs and inhabitants. Visitors were up slightly on last year at 6,765 (6,400 - 2022). We undertook a series of monthly events which created interest including a re-enactment day with troops of a similar period of the tower. We increased our profile with local schools and continue to raise our profile with them and give their pupils an insight into the past seeing actual objects rather than book images. Our thanks for the ninety volunteers we have who without their help and assistance we could not run the museum.

In maintaining the Museum the Trustees continued to demonstrate due regard to the Charity Commission guidance on public benefit.

### **Financial Review**

The reserve policy of the Museum is to retain reserves at a level sufficient to ensure continuation of the Seaford Museum And Heritage Society objectives. The Trustees are aware that they need to cover running costs and cover contingencies. In order to ensure continuity the Trustees aim is to ensure monetary assets do not fall less than £40,000.

At the end of the financial year monetary assets amounted to £45,528 (2022: £43,143) of which there are no restricted funds (2022: £867). Up to November of this year we were on a fixed price electricity supply contract. Under the new contract our fuel costs will rise considerably to £17,160 per annum from the current year of £9,586. The Trustees set aside last year a sum of £25,000 in case there was a need to use reserves to cover these additional costs. The situation has settled and it is felt that these costs will be met by additional entrance and membership fees. As a result the Trustees consider that this reserve is not required and have transferred the funds to General funds.

### **By Order of the Board**

**Jane Keel**

**Chair**

**12<sup>th</sup> March 2024**

## **Independent Examiner's Report to the Trustees for the year ended 31 December 2023**

### **Respective responsibilities of the Trustees of the Seaford Museum & Heritage Society and the independent Examiner**

The Trustees of the Seaford Museum & Heritage Society consider that an audit is not required for this year under section 1M(2) of the Charities Act 2011 (the 20f 1 Ac\$ and that an independent examination is needed.

It is my responsibility, as independent Examiner, to

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

### **Basis of independent Examiner's Statement**

#### **Independent Examiner's Report to the Trustees of the Seaford Museum & Heritage Society**

My examination was carried out in accordance with the General Directions given by the Charity Commission.

The 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matters have come to my attention:

- (1) Which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; or
  - to prepare accounts which accord with these accounting recordshave 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.

Signed:

**Mike Holmes MBA FCMA**

12<sup>th</sup> February 2024

**Statement of Financial activities  
for the year ended 31 December 2023**

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
<b>INCOMING RESOURCES</b>					
Admissions		16,396	-	16,396	15,552
Sales		4,116	-	4,116	5,409
Meetings		1,875	-	1,875	1,707
Education and school visits		624	-	624	-
Fundraising and Events		1,055	-	1,055	868
Subscriptions inc. donations therewith		5,680	-	5,680	5,536
Legacies		-	-	-	750
Other Donations and grants		818	-	818	1,109
Sundry income		69	-	69	94
Lewes lottery		824	-	824	-
Gift Aid rebate		1,108	-	1,108	1,029
Interest received		503	-	503	-
Collection Care Grant		-	-	-	874
<b>INCOMING RESOURCES</b>		<b>33,068</b>	<b>-</b>	<b>33,068</b>	<b>32,928</b>
<b>RESOURCES EXPENDED</b>					
Purchase of Good for sale		1,935	-	1,935	2,801
Publicity		1,532	-	1,532	2,364
Cost of meetings		809	-	809	217
Cost of fundraising and events		2,238	-	2,238	1,678
Major improvements		781	-	781	1,835
General repairs and maintenance		5,808	-	5,808	526
Fire, Security and Lift maintenance		2,641	-	2,641	3,837
Acquisitions and Exhibit materials		551	-	551	422
Office supplies		489	-	489	635
IT and Office Equipment		636	-	636	356
Telephone and Computer Services		592	-	592	519
Insurances		976	-	976	984
Utilities and Rates		9,690	-	9,690	9,124
Membership of External Organisations		450	-	450	404
Training and development		117	-	117	-
Sundries		1,124	-	1,124	854
Bank charges and Accountancy charges		407	-	407	392
Collection Grant expended		-	867	867	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>30,776</b>	<b>867</b>	<b>31,643</b>	<b>26,948</b>
<b>NET INCREASE IN RESOURCES</b>		<b>£2,292</b>	<b>£(867)</b>	<b>£1,425</b>	<b>£5,980</b>

## Balance Sheet as at 31 December 2023

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
Heritage assets	3	104	104
		104	104
<b>Current Assets</b>			
Stock		1,800	2,010
Cash at bank and in hand		45,528	43,143
Prepayments and accrued income		-	750
		47,328	45,903
<b>Creditors falling due within one year</b>		-	-
<b>Net assets</b>		47,328	45,903
		<b>£47,432</b>	<b>£46,007</b>
<b>Unrestricted Funds</b>			
General funds	6	40,920	13,628
Electricity stabilisation fund	6	-	25,000
Designated Legacy Funds	6	6,512	6,512
<b>Restricted Funds</b>			
Collection care grant	6	-	867
<b>Total funds</b>		<b>£47,432</b>	<b>£46,007</b>

The accounts on pages 5 to 9 were approved by the trustees on the 12<sup>th</sup> March 2024 and signed on their behalf by:

**Barry Leigh ACA**  
**Treasurer and Trustee**  
**12<sup>th</sup> March 2024**

## Notes forming part of the financial statements for the period ended 31 December 2023

### 1. Accounting policies

#### Accounting convention and basis of preparation of the financial statements

##### a) Basis of preparation of the Financial Statements

The charity is regarded as a small charity, having a turnover of under £250,000, and is permitted to adopt simple accounting disclosure requirements. The financial statements have been prepared under the historic cost convention and on a receipts and payments basis in accordance with guidance issued by the Charities Commission.

##### b) Heritage Assets

Heritage Assets are recognised on the statement of asset and liabilities at cost when purchased. Donated assets can be included at valuation where a market price can be determined, but as the cost of providing such information significantly outweighs any benefit to the users of the accounts such assets are not recognised in the balance sheet.

Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives in accordance with the Acquisition and Disposal Policy. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture.

A database of all assets held by the charity is available and the assets themselves are accessible to the public during museum opening hours or with prior agreement. Heritage assets are to be held for the foreseeable future without amortisation.

##### c) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. A stock-take has been performed.

##### d) Fund accounting

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

*Designated funds* are unrestricted funds earmarked by the management committee for particular purposes. The Trustees designated funds received in relation to a legacy to fund future capital projects. Last year an Energy Stabilisation Fund was created to designate part of the reserves to meet energy cost increases. This has now been transferred back to general funds.

*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. Seaford Museum and Heritage Society was in receipt of a "Care of the Collection Grant" of which £867 was expended in 2023.

##### e) Taxation

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

### 2. Trustees' Remuneration, Expenses and Benefits

Trustees' did not receive any remuneration, payment for expenses or other benefits for the year ended 31<sup>st</sup> December 2023 (2022: £nil) for normal trustee activities. However, on occasion Trustees undertake purchase of minor items of goods and services on behalf of the charity which are reimbursed at cost.

### **3. Heritage Assets**

Heritage assets held include:

- a) Collections of documentation, photographs and objects which relate to the history of the town and port of Seaford, Sussex and its environs.
- b) Collections of items which relate to the social, maritime and military history of the town and port of Seaford, Sussex and its environs.
- c) Collection of items which relate to the archaeology, geological and natural history of town and port of Seaford, Sussex and its environs.

The charity has not obtained a valuation of its donated or previously acquired purchased heritage assets. The trustees believe it is impractical to value these assets due to the quantity and type of assets held and the cost of providing this information outweighs any benefit to the users of the accounts.

### **4. Related Party Disclosures**

During the year, there were no payments made in respect of goods or services supplied by the Trustees to the Seaford Museum and Heritage Society other than reimbursement of expenses to one trustee for a talk. One of the trustees gave a talk at one of our monthly meetings and received a fee of £50 in order to reimburse the costs of preparation. This was at a level commensurate with other speakers' fees.

### **5. Premises and Equipment**

The Museum occupies the Martello Tower on the Esplanade in Seaford. The Tower is the property of Seaford Town Council and leased to the charity for a nominal rent of £1. The Charity and its members contribute both time and finance to the maintenance of the building in order for it to function effectively. Items of office and other equipment are treated as expenditure and expensed in the year of purchase.

**6. Statement of movements on reserves**

	General funds	Legacies	Energy Stabilisation fund	Restricted fund	Total funds
<b>Funds</b>	£	£	£	£	£
At 1 <sup>st</sup> January 2022	33,923	5,762	-	-	39,685
Movement for the year	4,705	750	-	867	6,322
Transfer between reserves	(25,000)	-	25,000	-	-
At 31 <sup>st</sup> December 2022	13,628	6,512	25,000	867	46,007
Transfer between reserves	25,000	-	(25,000)	-	-
Movement for the year	2,292	-	-	(867)	1,425
<b>At 31<sup>st</sup> December 2023</b>	<b>40,920</b>	<b>6,512</b>	<b>-</b>	<b>-</b>	<b>47,432</b>

**Cash Funds**

At 1 <sup>st</sup> January 2022	37,163	-	-	-	37,163
Transfer between reserves	(25,000)	-	25,000	-	-
Movement for the year	5,106	-	-	874	5,980
At 31 <sup>st</sup> December 2022	17,269	-	25,000	874	43,143
Transfer between reserves	25,007	-	(25,000)	(7)	-
Movement for year	3,252	-	-	(867)	2,385
<b>At 31<sup>st</sup> December 2023</b>	<b>45,528</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,528</b>

**Purposes of restricted funds**

The Museum received a Collection Care Grant with the specific purpose that it would be used to purchase items for the collection. This was expended in 2023 and the amount at 31<sup>st</sup> December 2023 £nil (2022: £867).

**Purposes of designated funds**

Designated funds are funds which are unrestricted and are part of general funds for which the officers consider there should be an indication of the purpose for which these funds were given.

**SEAFORD MUSEUM & HERITAGE SOCIETY**

England & Wales - Charity number 1158790

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# Accounts

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Registered Charity Number

1158790

Registered Museum Number 1497

## Seaford Museum & Heritage Society



### Report of the Trustees and Financial Statements for the year ended 31 December 2022 for Seaford Museum & Heritage Society

# Seaford Museum & Heritage Society

## Contents of the Financial Statements for the year ended 31 December 2022

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## Seaford Museum & Heritage Society

### Reference and Administrative Details for the year ended 31 December 2022

**Trustees:**

Mrs J C Marr  
Mr M E Wright  
Mr P A Waller  
Mr D F Swaysland  
Mrs G R Armstrong  
Mr C L Collins (Treasurer)  
Mrs J M Keel (Chairman- resigned November 2022)  
Mrs V P Haggis  
Mr N D Hing  
Dr Sally White  
Mrs Penelope Lower

**Principal Address**

Seaford Museum  
PO Box 2132  
Seaford  
East Sussex BN25 9BH

**Registered Charity Number** 1158790

**Independent Examiner** Michael Holmes MBA FMCA

**Bankers**

Lloyds Bank  
82 High Street  
Lewes  
East Sussex BN7 1XW

## **Seaford Museum & Heritage Society**

### **Report of the Trustees for the year ended 31 December 2022**

The Trustees present their report with the financial statements of the Charity for the year ended 31 December 2022. The trustees have followed the Charity Commission guidance on the accounting requirements for smaller charities that operate on a receipts and payments basis. The Charity is registered as a body corporate under part 11 of the Charities Act 2011 and as such is a charitable incorporated organisation (CIO).

#### **OBJECTIVES AND ACTIVITIES**

The objects of the CIO are to inform and educate the public in the history and heritage of the town of Seaford (in the County of East Sussex) and its environs, and to seek to promote a greater understanding of the social history and background amongst its inhabitants and visitors.

#### **VOLUNTEERS**

The CIO receives voluntary assistance from its supporters who do not receive remuneration for their services.

#### **ACHIEVEMENT AND PERFORMANCE**

During the year, the CIO maintained a public museum for the exhibition of historical and other exhibits relating to Seaford, its environs and inhabitants. Like other organisations it was our first full year of activity post Covid restrictions on opening in 2020 and 2021. Visitor admission numbers in 2022 at some 6400 were back in line with the last full year 2019 (6300). In addition our retail sales increased and we experimented with on line sales for two new publications. Our programme of events was also successful with repeat performance organised for two meetings.

In maintaining the Museum the trustees continued to demonstrate due regard to the Charity Commission guidance on public benefit.

#### **FINANCIAL REVIEW**

Reserves Policy : The charities reserves are required to be maintained at a level sufficient to ensure the continuance of the CIO's objectives. The Trustees aim to ensure monetary assets do not fall below £20,000. Government Covid grants to the CIO in previous years had helped maintain our financial wellbeing in 2020 and 2021 but by the start of 2022 we had resumed business as normal.

At the end of the financial year monetary assets amounted to £43143 (£37,163 in 2021) of which £894 are restricted funds. However trustees are conscious that our fixed price electrical supply contract expires in 2023 which is likely more than double our fuel costs to £18000 per annum. Such an increase, unless recoverable through higher entrance fees and other means will have to be met from reserves. As such the Trustees have set aside £25000 to meet expected higher fuel costs in 2023 and 2024.

## **Seaford Museum & Heritage Society**

### **Report of the Trustees for the year ended 31 December 2022 (continued)**

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The charity is governed by its constitution dated 12 August 2014 and was registered as a charitable incorporated organisation with the Charities Commission on 6 October 2014. The new charity took over the functions, along with the assets and liabilities, of the former charity as at 1 April 2015.

Approved by order of the board of trustees on 14th February 2023 and signed on behalf by

Signed:

Mr Clement Collins CPFA on behalf of the Trustees.

Dated: 14th February 2023

## **Independent Examiner's Report to the Trustees of Seaford Museum & Heritage Society**

### **The Report**

I report to the charity trustees on my examination of the accounts and financial statements of the Seaford Museum & Heritage Society (the Trust) for the year ended 31 December 2022

### **Responsibilities and the basis of the Report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent Examiner's Statement**

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

- 1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2) The accounts do not accord with the records
- 3) The accounts do not comply with the applicable requirements concerning the form and content of the 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.

Signed:

Michael Holmes MBA FMCA  
Independent Examiner

Dated : 28th February 2023

## Seaford Museum & Heritage Society

### Statements of Financial Activities for the year ended 31 December 2022

2021		2022	2022	2022
£	INCOMING RESOURCES	<i>General Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
		£	£	£
7717	Admissions	15552		
2705	Sales	5409		
	Meetings	1707		
845	Fundraising and Events	868		
5644	Subscriptions inc donations therewith	5536		
1000	Legacies	750		
15211	Other Donations & Grants	1109		
79	Sundry Income	94		
943	Gift Aid Rebate	1029		
0	Collection Care Grant		874	
34144	<b>Total Incoming Resources</b>	32054	874	32928
	<b>RESOURCES EXPENDED</b>			
£		£	£	£
1639	Purchase of Goods for Sale	2801		
1077	Publicity	2364		
	Cost of Meetings	217		
424	Cost of Fundraising and Events	1678		
1610	Major Improvements	1835		
217	General Repairs & Maintenance	526		
2278	Fire, Security and Lift Maintenance	3837		
669	Acquisitions & Exhibit Materials	422		
1758	Office Supplies	635		
513	IT and Office Equipment	356		
959	Telephones and Computer Services	519		
964	Insurances	984		
7810	Utilities & Rates	9124		
427	Membership of External Organisations	404		
2750	Sundries	854		
173	Bank Charges	392		
	Collection Care Grant Expended		0	
23268	<b>Total Resources Expended</b>	26948	0	26948
10876	<b>Net Increase in Resources</b>	5106	874	5980

## Fund Balances as at 31st December 2022

		<i>Energy Stabilisation Fund</i>	<i>General Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>	Notes
£		£	£	£	£	1d
26288	Opening Cash Balance	0	37163	0	37163	
10876	Net Change in Resources	25000	-19895	874	5980	
<u>37164</u>	Closing Cash Balance	<u>25000</u>	<u>17268</u>	<u>874</u>	<u>43143</u>	

## Seaford Museum & Heritage Society Statement of Assets and Liabilities as at 31 December 2022

2021				2022			Notes
£	<b>Fixed Assets</b>			£			
104	Heritage Assets			104			<b>1b &amp; 3</b>
	<b>Current Assets</b>						
2418	Stock			2010			<b>1c</b>
37163	Cash at bank and in hand			43143			
	Debtor			750			
<u>39685</u>	<b>Net Assets</b>			<u>46007</u>			
	<b>Funds</b>						
33923	General Funds			13628			
0	Electricity Stabilisation Fund			25000			<b>1d</b>
5762	Designated Legacy Funds			6512			
0	Restricted Funds			867			<b>1d</b>
<u>39685</u>	<b>Total Funds</b>			<u>46007</u>			

The financial statements were approved by the Board of Trustees on the 14<sup>th</sup> February 2022 and were signed on their behalf by

Mr Clement Collins CPFA

Treasurer and Trustee.

Date 14 February 2023

## Seaford Museum & Heritage Society

### Notes to the Financial Statements for the year ended 31 December 2022

#### 1. ACCOUNTING POLICIES

##### a) Basis of preparation of the Financial Statements

The charity is regarded as a small charity, having a turnover of under £250,000, and is permitted to adopt simple accounting disclosure requirements. Therefore the financial statements have been prepared under the historic cost convention and on a receipts and payments basis in accordance with guidance issued by the Charities Commission. Only two financial statements are now required, a summary of the receipts and payments and statement of assets and liabilities..

##### b) Heritage Assets

Heritage Assets are recognised on the statement of asset and liabilities at cost when purchased. Donated assets can be included at valuation where a market price can be determined, but as the cost of providing such information significantly outweighs any benefit to the users of the accounts such assets are not recognised in the balance sheet. Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives in accordance with the Acquisition and Disposal Policy. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. A database of all assets held by the charity is available and the assets themselves are accessible to the public during museum opening hours or with prior agreement. Heritage assets are to be held for the foreseeable future.

##### c) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. In 2021 in view of the low level of transactions and lockdown at year a stocktake was not undertaken and an estimated amount included in the Balance Sheet. This year a stock-take has been performed.

##### d) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. The CIO was in receipt of a "Care of the Collection Grant" of £894 which will be expended in 2023. An Energy Stabilisation Fund has been created to designate part of the reserves to meet expected 2023 and 2024 energy cost increases. The Trustees have also designated funds received in relation to a legacy during the year to future capital projects.

## **e) Taxation**

The charity is exempt from tax on its charitable activities

## **2. TRUSTEES' REMUNERATION, EXPENSES AND BENEFITS**

Trustees' did not receive any remuneration, payment of expenses or other benefits for the year 31 December 2022. However on occasion Trustees undertake purchase of minor items of goods and services on behalf of the charity which they are reimbursed at cost.

## **3. HERITAGE ASSETS**

Heritage assets held include:

- a) Collections of documentation, photographs and objects which relate to the history of the town and port of Seaford, Sussex and its environs.
- b) Collections of items which relate to the social, maritime and military history of the town and port of Seaford, Sussex and its environs.
- c) Collection of items which relate to the archaeology, geological and natural history of town and port of Seaford, Sussex and its environs.

The charity has not obtained a valuation of its donated or previously acquired purchased heritage assets. The trustees believe it is impractical to value these assets due to the quantity and type of assets held and the cost of providing this information outweighs any benefit to the users of the accounts.

## **4. RELATED PARTY DISCLOSURES**

During the year, there were no payments made in respect of goods or services supplied by the Trustees to the CIO.

## **5. PREMISES AND EQUIPMENT**

The Museum occupies the Martello Tower on the Esplanade in Seaford. The Tower is the property of Seaford Town Council and leased to the charity for a nominal rent of £1. The Charity and its members contribute both time and finance to the maintenance of the building in order to it functioning effectively. Items of office and other equipment are treated as expenditure and written off in the year of purchase.

**SEAFORD MUSEUM & HERITAGE SOCIETY**

England & Wales - Charity number 1158790

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# Accounts

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Registered Charity Number

1158790

Registered Museum Number 1497

## Seaford Museum & Heritage Society



### Report of the Trustees and Financial Statements for the year ended 31 December 2021 for Seaford Museum & Heritage Society

## Seaford Museum & Heritage Society

### Contents of the Financial Statements for the year ended 31 December 2021

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## Seaford Museum & Heritage Society

### Reference and Administrative Details for the year ended 31 December 2021

<b>Trustees:</b>	Mrs J C Marr
	Mr M E Wright
	Mr P A Waller
	Mr D F Swaysland
	Mrs G R Armstrong
	Mr C L Collins
	Mrs J M Keel (Chairman)
	Mrs V P Haggis
	Mr N D Hing
	Dr Sally White (appointed 31 March 2021)
	Mrs Penelope Lower (appointed 31 March 2021)

Mr N J Dickenson and Mrs E J Hunter resigned during the year

<b>Principal Address</b>	Seaford Museum PO Box 2132 Seaford East Sussex BN25 9BH
<b>Registered Charity Number</b>	1158790
<b>Independent Examiner</b>	Caralynne Ledingham
<b>Bankers</b>	Lloyds Bank 82 High Street Lewes East Sussex BN7 1XW

## **Seaford Museum & Heritage Society**

### **Report of the Trustees for the year ended 31 December 2021**

The Trustees present their report with the financial statements of the Charity for the year ended 31 December 2021. 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 Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015). The Charity is registered as a body corporate under part 11 of the Charities Act 2011 and as such is a charitable incorporated organisation (CIO).

#### **OBJECTIVES AND ACTIVITIES**

The objects of the CIO are to inform and educate the public in the history and heritage of the town of Seaford (in the County of East Sussex) and its environs, and to seek to promote a greater understanding of the social history and background amongst its inhabitants and visitors.

#### **VOLUNTEERS**

The CIO receives voluntary assistance from its supporters who do not receive remuneration for their services.

#### **ACHIEVEMENT AND PERFORMANCE**

During a second difficult year, the CIO maintained a public museum for the exhibition of historical and other exhibits relating to Seaford, its environs and inhabitants. In accordance with Government guidance on Covid 19 the Museum was closed to the public for beginning part of the year, having closed from late December 2020 until mid- May 2021, severely restricting admissions and related income. The museum archives, containing historic records about the people, property and events of the area are available normally for inspection by the public but were similarly restricted. Events and public meetings relating to the history of Seaford were also curtailed for the whole year as was the annual summer outing with the exception of the members' quiz night in December. However the reconstruction of the Edwardian shop begun in 2020 was completed during the year, but no other major works were undertaken. Visitor admission numbers increased in 2021 to 3210, a significant improvement on 2020 (1160), but far below that of 2019 (6300).

In maintaining the Museum the trustees continued to demonstrate due regard to the Charity Commission guidance on public benefit.

#### **FINANCIAL REVIEW**

Reserves Policy : The charities reserves are required to be maintained at a level sufficient to ensure the continuance of the CIO's objectives. The Trustees aim to ensure monetary assets do not fall below £20,000. Government Covid grants were made available to the CIO in 2021 as a result of the closures during 2020 and 2021 which enabled the CIO's finances to rebuild its financial reserves. At the end of the financial year monetary assets amounted to £37,163 (£26,288 in 2020 and £32,704 in 2019) all of which are unrestricted funds.

## Seaford Museum & Heritage Society

### Report of the Trustees for the year ended 31 December 2021 (continued)

#### FUTURE PLANS

##### The key aims are:

##### Improving the visitor experience.

- Re-evaluate existing displays
- Establish and implement a programme of improvements to current displays and the creation of new ones.
- Installing large-scale information panels in the Moat, which will be visible to people walking past the Museum on the Promenade.
- Create a temporary exhibition each year

##### Collection Care and Archives

- To embark on systematic relabelling of all items estimated to take about 6 years.
- Catalogue the Housing Register and Schools records and transfer them to new, robust files.
- Introduce a new system for recording object movements, update Documentation Procedures and create a photocopy of the bound Accessions Register.
- Establish a programme for the regular cleaning of storage areas.

##### Access and publicity

- To use items from the Museum's Archives to produce a broader range of publications, going beyond the current 24-page A5 format.
- To hold at least four special events each year. In addition to these events the Society will provide a programme of lecture each year, accessible to both members and non-members.
- To carry out a visitor survey from April 2022 – March 2023 in order to evaluate the current publicity and advertising arrangements.

#### STRUCTURE GOVERNANCE AND MANAGEMENT

##### Governing Document

The charity is governed by its constitution dated 12 August 2014 and was registered as a charitable incorporated organisation with the Charities Commission on 6 October 2014. The new charity took over the functions, along with the assets and liabilities, of the former charity as at 1 April 2015.

Approved by order of the board of trustees on 11th January 2022 and signed on behalf by

Signed:

*J Keel*

Mrs J Keel. Chairman of the Trustees.

11<sup>th</sup> January 2022

**Independent Examiner's Report to the Trustees of  
Seaford Museum & Heritage Society**

**The Report**

I report to the charity trustees on my examination of the accounts and financial statements of the Seaford Museum & Heritage Society (the Trust) for the year ended 31 December 2021

**Responsibilities and the basis of the Report**

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

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

- 1) Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2) The accounts do not accord with the records
- 3) The accounts do not comply with the applicable requirements concerning the form and content of the 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.

Signed:

*Caralynne Ledingham*

Caralynne Ledingham  
Independent Examiner

Dated : 26 January 2022

## Seaford Museum & Heritage Society

### Statements of Financial Activities for the year ended 31 December 2021

2020		2021
£	INCOMING RESOURCES	£
3090	Admissions	7717
1239	Sales	2705
1965	Fundraising and Events	845
6168	Subscriptions incl. donations therewith	5644
6	Legacies	1000
4257	Other Donations & Grants	15211
40	Sundry Income	79
1215	Gift Aid Rebate	943
<u>17978</u>	<b>Total Incoming Resources</b>	<u>34143</u>
<b>RESOURCES EXPENDED</b>		
880	Purchase of Goods for Sale	1639
1419	Publicity	1077
350	Education & Youth Projects	0
370	Cost of Fundraising and Events	424
7925	Major Improvements	1610
644	General Repairs & Maintenance	217
1898	Fire, Security and Lift Maintenance	2278
251	Acquisitions & Exhibit Materials	669
644	Office Supplies	1758
967	IT and Office Equipment	513
538	Telephones and Computer Services	959
937	Insurances	964
6383	Utilities & Rates	7810
404	Membership of External Organisations	427
785	Sundries	2923
<u>24395</u>	<b>Total Resources Expended</b>	<u>23269</u>
	Net Change in Resources	10875
32704	<b>Opening Cash Balance</b>	26288
<u>-6416</u>	<b>Net Change in Resources</b>	<u>10875</u>
<u>26288</u>	<b>Closing Cash Balance</b>	<u>37163</u>

**Seaford Museum & Heritage Society**  
**Statement of Assets and Liabilities**  
**as at 31 December 2021**

<b>2020</b>		<b>2021</b>
£	<b>Fixed Assets</b>	£
104	Heritage Assets	104
	<b>Current Assets</b>	
2000	Stock	2418
<u>26288</u>	Cash at bank and in hand	<u>37163</u>
<u>28288</u>	<b>Net Assets</b>	<u>39581</u>
	<b>Funds</b>	
22526	General Funds	33819
<u>5762</u>	Designated Funds	<u>5762</u>
<u>28288</u>	Total Funds	<u>39581</u>

The financial statements were approved by the Board of Trustees on the 11<sup>th</sup> of January 2021 and were signed on their behalf by

*J Keel*

Mrs J Keel

Chairman and Trustee

11 January 2022

## Seaford Museum & Heritage Society

### Notes to the Financial Statements for the year ended 31 December 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparation of the Financial Statements**

In previous years the financial statements of the charity, 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 the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. This required the accounts to be prepared on an accruals basis and required additional accounting statements to be prepared.

However the charity is regarded as a small charity, having a turnover of under £250,000, and is permitted to adopt simple accounting disclosure requirements. Therefore the financial statements have been prepared under the historic cost convention and on a receipts and payments basis in accordance with guidance issued by the Charities Commission. Only two financial statements are now required, a summary of the receipts and payments and statement of assets and liabilities. This is a change from the previous year's presentation.

The financial transactions of the Charity are recorded on a receipts payments basis.

##### **Heritage Assets**

Heritage Assets are recognised on the statement of asset and liabilities at cost when purchased. Donated assets can be included at valuation where a market price can be determined, but as the cost of providing such information significantly outweighs any benefit to the users of the accounts such assets are not recognised in the balance sheet. Acquisitions only arise when donated to the charity or if it is believed that they will further the charity's objectives in accordance with the Acquisition and Disposal Policy. Once acquired they will be preserved by the charity in order to keep their historical, artistic, scientific, technological, geophysical or environmental qualities to such a high level as to contribute to knowledge and culture. A database of all assets held by the charity is available and the assets themselves are accessible to the public during museum opening hours or with prior agreement. Heritage assets are to be held for the foreseeable future.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. In view of the low level of transactions and lockdown at year a stocktake was not undertaken and an estimated amount included in the Balance Sheet.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. 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. The restricted funds received in previous years in relation to the Access project have been exhausted.

The Trustees have decided to designate funds received in relation to a legacy during the year to future capital projects.

## **2. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year 31 December 2021.

## **3. HERITAGE ASSETS**

Heritage assets held include:

- a) Collections of documentation, photographs and objects which relate to the history of the town and port of Seaford, Sussex and its environs.
- b) Collections of items which relate to the social, maritime and military history of the town and port of Seaford, Sussex and its environs.
- c) Collection of items which relate to the archaeology, geological and natural history of town and port of Seaford, Sussex and its environs.

The charity has not obtained a valuation of its donated or previously acquired purchased heritage assets. The trustees believe it is impractical to value these assets due to the quantity and type of assets held and the cost of providing this information outweighs any benefit to the users of the accounts.

## **4. RELATED PARTY DISCLOSURES**

During the year one donation was received from the Trustees as below, no payments made in respect of goods or services supplied by the Trustees.

- a) Jane Keel: £84 donation re cancelled 2020 outing

## **5. PREMISES AND EQUIPMENT**

The Museum occupies the Martello Tower on the Esplanade in Seaford. The Tower is the property of Seaford Town Council and leased to the charity for a nominal rent of £1. The Charity and its members contribute both time and finance to the maintenance of the building in order to it functioning effectively. Items of office and other equipment are treated as expenditure and written off in the year of purchase.