

# **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

<b>At 1<sup>st</sup> January 2024</b>	<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.