



## **NATIONAL EMERGENCY SERVICES MUSEUM**

### **ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31st MARCH 2022**

Charitable Incorporated Organisation  
1161866

## NATIONAL EMERGENCY SERVICES MUSEUM

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## TRUSTEES AND PROFESSIONAL ADVISORS

**Trustees:** For the purpose of charity law and throughout this report are collectively referred to as the trustees.

**The trustees serving during the year were as follows:**

**Chair:** Matthew Wakefield

**Elected Trustees:** Dale Rutherford  
Geoff Butterell  
Richard Paddey  
Shahida Siddique  
Alistair Gunn

**Secretary:** Helen Shephard

**Examiners:** FaithStar LLP, (Registered in England OC382964)

**Bankers:** HSBC  
Carmel House  
49 – 63 Fargate  
Sheffield  
S1 2HD

**Charity registered name:** National Emergency Services Museum

**Charity registered address:** The Old Police/Fire Station,  
West Bar,  
Sheffield,  
South Yorkshire,  
S3 8PT

**Charity number:** 1161866

## THE TRUSTEES PRESENT THEIR REPORT FOR THE YEAR ENDED 31<sup>st</sup> MARCH 2022.

The accounts have been prepared in accordance with accounting policies set out in Note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, applicable law, the requirements of the Financial Reporting Standard applicable in the UK – FRS 102 and follows the Charities Statement of Recommended Practice SORP (FRS 102) and with the Companies Act 2006.

### STRATEGIC REPORT

**Brief Description and History:** The National Emergency Services Museum became so after a full restructure of the former Charity who managed the then Fire & Police Museum and previously the South Yorkshire Fire Service Museum. The ever-growing collection has developed over the years to include a wider variety of Emergency Services. The addition of other Emergency Services saw the name change to "Emergency Services Museum". On examining the full collection both existing and future, it was declared that the collection was of National importance and not just locally to the area. The museum has a small team of paid employees and volunteers whom all dedicate their time towards keeping history alive for future generations. National Emergency Services Museum (NESM) provides an experience like no other, allowing visitors of all ages and abilities to explore, discover, and learn about the services' extensive work from days gone by to day-to-day life. The museum has dedicated volunteers and regularly invests funds in preserving and restoring exhibits and taking great care of the collection/archives. NESM operates through self-guided visits to the museum and fully interactive guided educational visits both in house and through outreach at Schools and Events.

**Governance:** National Emergency Services Museum (NESM) is a Charitable Incorporated Organisation, supported financially by museum entry, Gift Shop, Coffee Shop, earned income, donations and sponsorship. The Charity focuses strongly on its constitution and always has its vision and mission at the forefront.

**Public Benefit:** The Trustees comply with the duty contained in the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission. The Charity provides public benefit by safeguarding the collections and building, making them accessible to the public and delivering museum and education services open to all sectors of society.

**Vision and Mission:** To advance the public's education in the history and development of the national emergency services by the establishment and maintenance of museums and the creation of a national archive.

- To manage and run a museum or museums in accordance with the below objects
- To preserve the history and heritage of the Emergency Services
- To use its collection to teach vital life safety through hands-on learning with history
- To promote the past, present and future of the Emergency Services
- To work with other related organisations to manage the countries Emergency Services history
- To create a national archive that will be made available for research

## REVIEW OF ACTIVITIES 2021 - 2022

### Overview:

The museum's financial position at year-end is again more robust than in previous years but with the current situation of a global pandemic starting towards the end of this financial year, we will have to swiftly restructure some of the upcoming budgets and projects dependant on the length of the pandemic.

The new financial year saw the light at the end of the tunnel for the museum team as they prepared to re-open the museum after the second stint of closures due to the pandemic.

The year started with collection loans from other museums that have supported the museum's new police exhibition, including the National Justice Museum, Sheffield Teaching Hospitals, the George Marshall Medical Museum and the Swanson family, to name a few.

Work continued towards refurbishing, repairing and improving the museum's facilities. This was a long project undertaken by our teams during the pandemic, resulting in the refurbishment of new exhibitions in the last financial year and the completion of an additional exhibition ready for the museum's re-opening and newly fitted-out toilet facilities.

As we set to reopen the museum, we also reimagined several workshops, talks and tours to bring a new offering to NESM. One of our recent workshops included a partnership with DR Chris Aris, A University Lecturer and forensic anthropologist. This workshop allows visitors to get hands-on with actual skeleton remains and reconstruct a person's face from the skull alone.

Sheffield City Council approached the museum to work with them to create a new pocket park. This pocket park would be located on the former South Yorkshire Fire & Rescue HQ site on Wellington Street. The park was to be named after the first Chief Fire Officer of Sheffield, John Charles Pound.

The museum re-opened to the public on the 19th of May 2021 following the second pandemic closure. This reopening also saw the official opening of the new police exhibition that had been created and installed in the building's original Victorian Police Cells. During the middle period of the pandemic, where the museum was able to open for a short period, the Victorian Police Cells were not able to be opened due to their confined spaces and rules around one-way systems in museums etc. This original project started just before the pandemic when the museum fully closed the police cells to make way for this new exhibition. Sadly, the funding from the time was withdrawn, the pandemic hit and the entire exhibition paused until this time. The timing for this exhibition could not have fallen at the best time as the original police museum opened in this building in 1991, so to reopen the police exhibition 30 years later in 2021 was an excellent addition and well overdue.

Throughout June of 2021, we started to bring back a small number of our collection volunteers to work in our archives and collection work room. This had to be in reduced numbers due to room capacity with COVID-related regulations still in place.

We have partnered with South Yorkshire Fire & Rescue for several years to provide educational workshops to visiting Foundation and Key Stage One students. During the pandemic, this was unable to be undertaken due to

the closed museum. Some online and outreach workshops were possible, but the museum used this time to refresh and update our education offering. In July of this year, we restarted the partnership with South Yorkshire Fire & Rescue and continued to receive £10,000 for this academic year as a grant from them towards this project and generally the museum's ongoing work.

We restarted talks and workshops and introduced small out-of-hours talks provided by Crime writers and detectives. Following the opening of the new police exhibition, this was very popular and made it into the museum's ongoing activity plan and offers.

In July, HM Coastguard officially approached the museum regarding a co-curated exhibition celebrating its 200<sup>th</sup> anniversary. This project was to become a much larger project very quickly! The original project was to create two small temporary exhibitions, one with us here at NESM and one at the National Maritime Museum in Cornwall, to run for one year. NESM already has a vast Coastguard collection and started a small research project into its origins. The museum Curator at the time was looking at the long-term future of this collection and telling the story of HMC within the museum.

The plan for this exhibition was to be housed in our community exhibition area outside our Learning Rooms. Still, as work continued pulling this exhibition together, we decided to remove an existing model railway from the museum and create a new exhibition within this space. The decision was made that due to HM Coastguard offering some financial support towards the creation of the exhibition and now NESM taking the lead on the research and creation of all informational panels for both exhibitions, it made sense to remove the model railway and create a permanent gallery dedicated to HM Coastguard and expand our already existing RNLI exhibition. A total donation of £7,000 was offered from HM Coastguard towards this project.

In late July 2021, all other volunteers started to return slowly back, returning to a new normal. Sadly, during this time, a few volunteers no longer wished to return, some moving onto new projects in their lives or work and some taking full retirement. Some others did return but under entirely different voluntary roles at the museum.

As work continued on recreating and reimagining the museum's learning and educational offerings, a partnership was created with Learn Sheffield and Create Sheffield.

In August, the decision was made to employ an additional staff member to work Front of House on weekends and school holidays to assist with growing visitor numbers and reduced volunteer numbers. Funds for this role were used from COVID-related support grants.

Under our new offerings and reimagined workshops, our learning team created 'Sensory Play' sessions. Aimed at those under 5 years of age, these sessions are designed to stimulate learning through play. These sessions have been kept to a reduced number of children per session to allow for an open, welcoming and not overpowering experience.

In September 2021, education teams from museums across Sheffield gathered to chat through new challenges in providing educational workshops and days out following the pandemic. This has resulted in a great partnership and network between all the museums.

September also saw the museum again attend and have a pitch at the Emergency Services Show at the National Exhibition Centre in Birmingham. This event is a yearly conference designed to showcase the work of the emergency services network and has the opportunity to see, use and discuss new methods, technology and explore new equipment and vehicles. Our pitch at this event is kindly supported by the show itself and provided to the museum free of charge.

Developments with partnership work were now able to continue. The museum continued to work closely with local policing teams in Sheffield, providing one of the museum's vintage police cars to participate in community engagement work in the city.

The museum received support through the second round of applications for the Cultural Recovery Fund, which supported several projects, and refurbishments and supported the museum financially through COVID. All reports and funds were invested from this, and the museum applied for the third round of funding but was sadly declined this support.

Pushing forward with the museum's educational offerings, our learning team created a set of teacher networking events to be held where teachers could generally network and have an opportunity to showcase our new learning programme.

The museum planned to create a new WWI exhibition in 2022, discovering the role of "exchanging one service for another", and exploring how the emergency services operated on the front line and at home. One of our main objectives for this exhibition was to fill a void in the museum's storytelling timeline but mainly to look at the women's services shined through this time, from the creation of entirely female-staffed fire brigades and police forces to the diverse stories of front line medical crews who had to keep a lid on their sexuality during this time. These highly inspirational people are the heart and soul of the exhibition!

This exhibition became a primary focus for the remainder of 2021 as, with the addition of a lift into the museum, said exhibition area was now open to visitors. Sadly another local museum closed down, donating cabinets and some set dressing from their WWI exhibition along with the additional loan of a WWI RSPCA horse-drawn Horse Ambulance; there was no time like the present to create this exhibition and with the hard work of our team, open the exhibition in just two months in time for November!

During the closure period of the museum through the pandemic, the museum CEO and museum Curator took this opportunity to review the collection. Transferring some objects to other museums, returning some long-term loans and offering back some collections to relevant police forces and fire services. During the process, the museum could view where it had gaps in the collection. This led to an application to the Science Museum Group to request the donation of a Steam Fire Engine that they had decided to seek a new home. Thankfully, the museum succeeded in this application and now has a steam fire engine from London in our collection. A missing segment of the emergency services story.

During September, some schools returned to school life and some schools still wished to take students out of educational trips and visits. Some schools did not wish to start taking students on off-site trips and visits but did want museums etc, to come into school to provide workshops.

In November “For King and Country” WWI exhibition opens. Army and RAF cadets attended along with veterans, South Yorkshire Police and South Yorkshire Fire & Rescue CFO, who opened the exhibition.

Slowly some outdoor events restarted along with fire station open days; as events restarted, the museum was asked to participate in a Blitz event at Sheffield Cathedral to commemorate the Blitz.

Thanks to a small amount of development funding, we could commission Jo Boardman to work alongside the museum to develop our forward plan and business plan to see us out of the pandemic and return to normal.

In January 2022, we created a programme aimed at children who were able to join our Curator as a “mini curator” for the day and have a go at curating their own exhibitions, along with learning how we care for the objects in our collection. This is something that we aim to develop and pick up in late 2022 – early 2023.

Following on from the above HM Coastguard exhibition project. Our HM Coastguard exhibition opened to visitors on the 29<sup>th</sup> of January 2022 and is still strong. It provides a combined look at how they “Guard the Coast” then and now, along with safety elements around staying safe at the seaside.

February was our busiest month of this financial year, with our new History Club starting. This club was a partnership with Ben’s Centre in Sheffield. This project aimed to allow a whole community-curated exhibition to be created as the outcome. February also saw the return of our ‘Arms and Armour’ event, the first event we could run since closing for the pandemic.

Groups started to return to a new normal in early this year, with South Yorkshire Police utilising the museum’s new learning spaces for their Youth Engagement project around Knife Crime. Small activity groups like this continued through the year, including Police and Fire Cadets working close with the museum on projects and visiting in their own groups as part of their project.

The last event of this financial year for the museum was the return of the GUTS event held at MAGNA in Rotherham. GUTS is an event designed for children of all ages to “Get Up To Speed with STEM” learning. The museum once again took part in this event seeing just over 3,000 school children passing through the event on one day.



**Meetings of the Board of Trustees:**

The museums board of trustees has been speaking regularly through this pandemic but had been unable to hold a full face to face meeting. With all the decisions needing to be made during this pandemic, the board has and is in regular contact about every decision.

**Pension Liabilities:**

The Charity operates a pension scheme providing benefits based upon a career average pensionable salary. The scheme's assets are held separately from those of the Charity, being administered by the Peoples Pensions.

**Conflict of Interest:**

In 2021-22, no material conflicts of interest had been noted by Management or the Trustees in the Register of Interests.

**National Emergency Services Museum**  
**Statement of Financial Activities**  
**For the year ended March 31, 2022**

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
<b>Income and endowment forms</b>					
Donations and Legacies	89,404.78	-	-	89,404.78	193,073.32
Income from Charitable activities	114,495.50	-	-	114,495.50	8,367.32
Other trading activities	85,329.66	-	-	85,329.66	3,602.24
Investment	-	-	-	-	-
Other Income	420.17	-	-	420.17	61,647.92
<b>Total Income</b>	<b>289,650.11</b>	<b>-</b>	<b>-</b>	<b>289,650.11</b>	<b>266,690.80</b>
<b>Expenditure on:</b>					
Raising funds	(45,554.84)	-	-	(45,554.84)	(7,867.21)
Expenditure on charitable activities	(137,528.62)	(94,043.25)	-	(231,571.87)	(223,761.08)
Other expenditure	(54,520.14)	-	-	(54,520.14)	(38,757.17)
<b>Total Expenditure</b>	<b>(237,603.60)</b>	<b>(94,043.25)</b>	<b>-</b>	<b>(331,646.85)</b>	<b>(270,385.46)</b>
<b>Net Income / (expenditure) resources before transfer</b>	<b>52,046.51</b>	<b>(94,043.25)</b>	<b>-</b>	<b>(41,996.74)</b>	<b>(3,694.66)</b>
<b>Transfers</b>					
Gross transfer between funds-in	-	-	-	-	-
Gross transfer between funds-out	-	-	-	-	-
<b>Other recognised gains / losses</b>					
Gains/losses on investment assets	-	-	-	-	-
Gains/Loss on revaluation, fixed assets, Prior Yr Loss	(86,083.51)	-	-	(86,083.51)	-
<b>Net movement in funds</b>	<b>(34,037.00)</b>	<b>(94,043.25)</b>	<b>-</b>	<b>(128,080.25)</b>	<b>(3,694.66)</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>	<b>(76,726.40)</b>	<b>94,043.25</b>	<b>-</b>	<b>17,316.85</b>	<b>21,011.51</b>
<b>Total funds carried forward</b>	<b>(110,763.40)</b>	<b>-</b>	<b>-</b>	<b>(110,763.40)</b>	<b>17,316.85</b>

**Statement of financial position**  
**As of March 31, 2022**

<b>Assets</b>	<b>March 2022</b>
<b>Current Asset</b>	
Cash at bank	4,814.83
	<u>4,814.83</u>
<b>Liabilities</b>	
Creditors	-
Faith Star Repayment Plan	(18,000.00)
HMRC PAYE Repayment Plan	(47,704.22)
HSBC Bounce Back Loan	(42,094.52)
Sheffield CC Rates - Parkway	(7,779.49)
	<u>(115,578.23)</u>
<b>Net Assets</b>	<b><u>(110,763.40)</u></b>
<b>Equity</b>	
Opening Reserve / Capital	(68,766.66)
Retained Earnings	-
Current Year Surplus/(Deficit)	(41,996.74)
	<u>(110,763.40)</u>
<b>Difference</b>	<b>-</b>

**National Emergency Services Museum**  
**Analysis of income and expenditure**  
**Selected period: 01 April 2021 to 31 March 2022**

	General	Designated	Restricted	Endowment	This year	Total Last year
<b>Income and endowments from:</b>						
<b>Donations and legacies</b>						
1200 - Grants Restricted	-	-	-	-	-	93,060.00
COVID assist	24,604.00	-	-	-	24,604.00	-
1300 - Grants Unrestricted	30,653.00	-	-	-	30,653.00	71,006.43
21200 - Donations Non Gift Aid	4,164.99	-	-	-	4,164.99	27,754.89
21300 - Donations Gift Aid	29,982.79	-	-	-	29,982.79	-
21400 - Gift Aid Recovered	-	-	-	-	-	1,250.00
<b>Donations and legacies Totals</b>	<b>89,404.78</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>89,404.78</b>	<b>193,073.32</b>
<b>Income from charitable activities</b>						
1999 - Transfer Between Funds Grants	-	-	-	-	-	-
31600 - Membership Income	-	-	-	-	-	-
4000 - Education	40.00	-	-	-	40.00	(672.00)
4500 - Website Hosting & other IT income	-	-	-	-	-	-
6000 - Entrance Fees	114,455.50	-	-	-	114,455.50	9,039.32
6400 - Card and Cash Discrepancies	-	-	-	-	-	-
7000 - Collections	-	-	-	-	-	-
7100 - Collections Permanent	-	-	-	-	-	-
7200 - Collections Loans and Hire	-	-	-	-	-	-
8000 - Operational Fleet	-	-	-	-	-	-
8100 - Historic Fleet	-	-	-	-	-	-
<b>Income from charitable activities Totals</b>	<b>114,495.50</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>114,495.50</b>	<b>8,367.32</b>
<b>Other trading activities</b>						
3000 - Gift Shop	29,721.50	-	-	-	29,721.50	2,860.84
4300 - Room hire	450.00	-	-	-	450.00	118.00
5000 - Coffee Shop	23,855.16	-	-	-	23,855.16	473.40
9000 - Events	5,379.00	-	-	-	5,379.00	150.00
Group visits	2,417.00	-	-	-	2,417.00	-
School visits	15,134.00	-	-	-	15,134.00	-
Fire Engine Rides	3,294.00	-	-	-	3,294.00	-
Birthdays	214.00	-	-	-	214.00	-
Ghost hunts	4,865.00	-	-	-	4,865.00	-
<b>Other trading activities Totals</b>	<b>85,329.66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,329.66</b>	<b>3,602.24</b>
<b>Investments</b>						
<b>Investments Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other income</b>						
1110 - Other Income	420.17	-	-	-	420.17	-
1120 - Undeposited Local Cash	-	-	-	-	-	-
1130 - Petty Cash	-	-	-	-	-	-
1400 - Loans	-	-	-	-	-	50,000.00
3200 - Refund Income	-	-	-	-	-	11,647.92
<b>Other income Totals</b>	<b>420.17</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>420.17</b>	<b>61,647.92</b>
<b>Income and endowments Grand totals</b>	<b>289,650.11</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>289,650.11</b>	<b>266,690.80</b>
<b>Expenditure on:</b>						
<b>Raising funds</b>						
11145 - Card and Till Machine Exp	2,219.81	-	-	-	2,219.81	1,632.20
13000 - Gift Shop Exp	-	-	-	-	-	3,260.89
15000 - Coffee Shop Exp	39,116.03	-	-	-	39,116.03	2,724.12
19000 - Events Exp	4,219.00	-	-	-	4,219.00	250.00
<b>Raising funds Totals</b>	<b>45,554.84</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45,554.84</b>	<b>7,867.21</b>
<b>Expenditure on charitable activities</b>						
11112 - Pensions Exp	5,112.46	-	-	-	5,112.46	3,251.68
11115 - Postage Exp	-	-	-	-	-	18.59
11117 - Insurance Exp	18,421.59	-	-	-	18,421.59	16,379.59
11119 - Consultancy Fees Exp	4,500.00	-	-	-	4,500.00	2,000.00
11131 - Staff and Volunteer Training Exp	-	-	-	-	-	-
11141 - Payroll Service Exp	-	-	-	-	-	938.40
11150 - Building Maintenance and Repairs	16,358.18	-	-	-	16,358.18	69,050.93
11200 - Grant Funds Restricted Exp	-	-	-	-	-	-
11300 - Grant Funds Unrestricted Exp	-	-	-	-	-	-
11500 - Payroll Exp	-	-	91,666.93	-	91,666.93	74,415.04
11700 - Rent Exp	16,480.00	-	-	-	16,480.00	10,240.00
14000 - Education Exp	-	-	473.64	-	473.64	7,168.42
17000 - Collections Exp	1,092.17	-	-	-	1,092.17	3,356.46
17100 - Collections Permanent Exp	-	-	-	-	-	-
17200 - Collections Loan & Hire Exp	-	-	-	-	-	63.00
18000 - Operational Fleet Exp	-	-	-	-	-	-
18100 - Historic Fleet Exp	-	-	-	-	-	-
31100 - Volunteer Expenses	99.71	-	1,902.68	-	1,922.39	857.50
31200 - Marketing and Advertising	20,341.20	-	-	-	20,341.20	12,535.49
31400 - Vehicle Maintenance Historical and	4,650.65	-	-	-	4,650.65	5,661.91
31500 - Stationary Exp	6.65	-	-	-	6.65	2,891.76
31700 - Travel and Parking Exp	2,802.10	-	-	-	2,802.10	-

31800 - Utilities Exp	26,931.65	-	-	-	26,931.65	14,429.10
31900 - Fuel Exp	2,949.94	-	-	-	2,949.94	503.21
32800 - HMRC Exp	16,963.60	-	-	-	16,963.60	-
32900 - Staff Expenses Claims	898.72	-	-	-	898.72	-
<b>Expenditure on charitable activities Totals</b>	<b>137,528.62</b>	<b>-</b>	<b>94,043.25</b>	<b>-</b>	<b>231,571.87</b>	<b>223,761.88</b>
<b>Other expenditure</b>						
11121 - Business Rates	5,969.93	-	-	-	5,969.93	1,638.40
11130 - Petty Cash Exp	-	-	-	-	-	-
11600 - Governance Costs	1,791.07	-	-	-	1,791.07	-
11800 - Transfer Between funds	-	-	-	-	-	-
11900 - Misc Exp	-	-	-	-	-	889.27
21110 - Loan Repayments	3,661.16	-	-	-	3,661.16	5,000.00
31300 - Account Services EXP	18,852.63	-	-	-	18,852.63	1,600.00
32500 - Storage Exp	2,393.30	-	-	-	2,393.30	14,882.00
32700 - IT Exp	1,233.27	-	-	-	1,233.27	1,350.76
33000 - Subscriptions and memberships	2,347.89	-	-	-	2,347.89	570.45
33100 - Bank Charges	33.98	-	-	-	33.98	-
40000 - Exhibitions Expenditure	18,236.91	-	-	-	18,236.91	12,826.29
<b>Other expenditure Totals</b>	<b>54,520.14</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,520.14</b>	<b>38,757.17</b>
<b>Expenditure Grand totals</b>	<b>237,603.60</b>	<b>-</b>	<b>94,043.25</b>	<b>-</b>	<b>331,646.85</b>	<b>270,385.46</b>

## Notes to the Financial Accounts

### A1 Income receipts

Income in 2021-22 amounted to £289,650.11 (2020-21: £266,690.80) of which £57,257 was unrestricted grants. Donations made up of small amounts (2021-22 £34,147.78) were also given to the museum. This was primarily due to the museum being closed for a period of time whilst refurbishments were being undertaken.

Income generated through trading and other activities amounted in 2021-22 £199,925.16.

Commercial activity really found its mark during 2021-22 and the museum developed a full programme of very popular and successful commercial activity throughout the year. The main growth was through voucher schemes and people visiting the museum and paying by credit card. We also saw growth in both the café and gift shop. There was also significant growth through our education programme and school visits.

### A2 Assets and Investment

### A3 Expenditure

Expenditure amounted to 2021-22, £331,646.85 (2020-21: £270,385.46 ).

### Staff costs

Total staff costs came to £91,666.93 which was made of the 2 FTE staff members and 2 PTE staff member.

The museum continues to manage expenditure particularly well, endeavoring to always get best value. The museum is well placed to manage both operational and strategic cashflow during the challenges over the next 2 years in particular.

#### A4 Heritage assets

The Charity is undergoing an extensive valuation of collections and buildings as well as museum assets.

This is the first year as the new Charity that the collection will be undergoing a stock and artefacts audit which will take significant time before a valuation as to true value can be given.

The disclosure requirements of Financial Reporting Standard 102 will be adopted, as the historic buildings and grounds and museum exhibits are regarded as heritage assets. This is due to their historic importance and the fact they are held for purposes of preservation, conservation and public education.

Current estimation are based on the valuation given to the insurance as follows:

Buildings	£3,312,000
Machinery Plant and All Other Contents	£115,000
Various Equipment and effects	£1,000
Vehicles	£318,550
Static Lifeboat	£80,000
Stock and materials in trade	£6,000

#### A5 Transfer between funds

There has been no transfer between funds held at the Charity.

#### A6 Cash fund at end of year

Cash funds (2021-22) as at the bank shows £420.17.

#### RESERVES POLICY

The museum accumulates free reserves through self-generated or donated income. Free reserves are unrestricted but may be designated for a particular project or purpose. They are only to be used to further the museum's charitable objectives. Typical instances where free reserves might be used are:

- to absorb setbacks, such as unplanned maintenance and changes to funding arrangements;**
- to cope with short-term fluctuations and bridge cash-flow problems;**
- to take advantage of currently unidentified opportunities; and**
- to plan for future growth by allocating free reserves for specific future projects.**

In order to provide a level of free reserves appropriate to the museum's needs and risks, as identified in the risk register, the museum, at the request of the Trustees, will endeavour to maintain a sum of not less than £25,000, which is the equivalent of eight weeks' running expenses. Where free reserves exceed this sum trustees will include a statement in the Annual Accounts to explain the purposes for which they are to be designated.

This is currently being maintained through the value of assets held by the museum which will be sold to the value stated in the reserves.

## INDEPENDENT EXAMINER'S REPORT TO THE NATIONAL EMERGENCY SERVICES MUSEUM

I report on the accounts of The National Emergency Services Museum for the year ended 31st March 2022

### Respective responsibilities of the PCC and examiner

The National Emergency Services Museum is responsible for the preparation of the accounts. The National Emergency Services Museum considers that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is needed.

It is my responsibility to:

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

### Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by The National Emergency Services Museum 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 National Emergency Services Museum concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

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

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

1 Concourse Way,  
Acero,  
Sheffield  
S1 2BJ

LLI

Signed Independent Examiner  
Shahida Siddique

