

**DEAL MARITIME AND LOCAL HISTORY MUSEUM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**CHARITY NUMBER 1168344**

**Bronwen Robson (Treasurer)  
Kathryn Reilly (Chair)**

**DEAL MARITIME AND LOCAL HISTORY MUSEUM  
(A CHARITABLE INCORPORATED ORGANISATION)  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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DEAL MARITIME AND LOCAL HISTORY MUSEUM  
(A CHARITABLE INCORPORATED ORGANISATION)  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

ADMINISTRATIVE / LEGAL INFORMATION

REGISTRATION DETAILS:

DEAL MARITIME AND LOCAL HISTORY MUSEUM is a registered Charitable Incorporated Organisation Registered in England and Wales Charity Number: 1168344

GOVERNING DOCUMENT

DEAL MARITIME AND LOCAL HISTORY MUSEUM is a registered Charitable Incorporated Organisation governed by the Charities Act 2011 Companies Act 2006 and its associated constitution.

COMMITTEE MEMBERS

**At 31 December 2021:**

Kathryn Reilly ..... Chair  
Esme Chilton ..... Trustee  
Suzanne Green ..... Trustee  
Michael Phillips ..... Trustee  
Sharon Powell ..... Trustee  
Lisa Redding ..... Trustee  
Bronwen Robson ..... Treasurer

**Resigned during 2021:**

Madelene Beardmore ..... Ex-Trustee  
Alan Deeks ..... Ex-Trustee  
Sheila Legg ..... Ex-Trustee

REGISTERED OFFICE

DEAL MARITIME AND LOCAL HISTORY MUSEUM  
22 St George's Road  
DEAL  
Kent CT14 6BA

BANKERS

National Westminster  
Deal Branch  
31 High Street  
CT14 6EW

INDEPENDENT EXAMINERS

None at this time.  
(Not required until annual turnover  
Reaches £25,000 or more).

## **DEAL MARITIME AND LOCAL HISTORY MUSEUM**

### **(A CHARITABLE INCORPORATED ORGANISATION) REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

The directors/trustees present their report and financial statements for the period ended 31 December 2021.

#### **PRINCIPAL ACTIVITIES**

The objects of the DEAL MARITIME AND LOCAL HISTORY MUSEUM are specifically restricted to being for the public benefit, to establish and maintain a museum in Deal for the exhibition of artefacts and displays illustrating the history of Deal, Walmer, and district.

It delivers this through:

- The extension, enhancement, preservation, maintenance and storage of the museum's collections.
- The fostering of an environment where visitors of all ages are able to explore, and be inspired by, the history of the local area.
- The provision of opportunities for research and learning relating to the museum's collections.
- The facilitation of the on-going recording of the history of Deal, Walmer, and district.

#### **ACHIEVEMENTS AND PERFORMANCE**

As in 2020, much of the traditional work of the Museum in 2021 was affected by the ongoing measures around the COVID-19 pandemic. The enforced closure gave the Trustees and volunteers the opportunity to carry out much-needed changes and improvements within the Museum, with a decision made to use some of our reserves to improve safety within the Museum and improve the visitor experience:

- A new fire alarm system, with associated wiring upgrade, has been fitted within the Museum, following a report and advice by East Kent Fire Service.
- A substantial programme of rationalisation and reorganising – with storytelling and visitor engagement at its heart – has been completed, including:
  - The Local History Gallery has been re-floored and rewired, and plans have been made for replacement windows. Artefacts have been assessed to ensure relevance to Deal, displays updated and properly labelled. Selected artefacts, including 'Ratty', the Museum's mascot, have been sent away for conservation.
  - Thanks to the donation of some large, lighted display cabinets, the Maritime Gallery space now has a new Lifeboat exhibition, tracking the long history of lifeboats in Deal. Tender Too, a small Little Ship, has been moved into the courtyard (with appropriate covering).
- The former office has been re-sited in the accessioning room in the Stable building, freeing up space for the Museum Archive to be properly housed, organised, recorded, and indexed, and placed within archive-standard storage. This has increased the capacity for the Museum to provide a research service to the community.
- Tiny Tag humidity monitors have been installed throughout the Museum to measure how artefacts are reacting to changes in humidity and temperature.
- The Trench Exhibition, sited in a temporary building, marking the 100th anniversary of WWI has been dismantled, providing much needed storage space for the Museum.

Trustees decided that the Museum should open for three days a week from July to October. This met with mixed success due to difficulty getting volunteers due to illness and COVID issues. The Trustees made the decision to suspend entrance fees and ask for donations instead.

Other revenue raising initiatives included:

- The Museum Shop has been revamped and stocked with several new items including Museum playing cards, Deal Town tea lights, coasters, bunting, mugs, postcards and a variety of publications covering local history, and artwork from local artists, furthering our local connections in Deal.
- The sale of electronic copies of historic photographs of Deal from the Basil Kidd archive.
- Our Archive Team has carried out over 40 research commissions into properties and other local history issues, in return for a donation to Museum funds.
- The new till system has been very useful, ensuring accurate record keeping and stocktaking.

Effective governance of the Museum continued throughout the year with Trustees meeting regularly, initially through Zoom and then, from August, in a suitably socially distanced manner at the Museum premises.

The Trustees completed the application process for Accredited Museum Status from the Arts Council, which included a thorough review and revision of all the Museum's operational policies.

Finally, during the year two long-serving Trustees stepped down, as they had planned; three resigned because of other outside commitments they had, but four new Trustees joined the Board.

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees of the Charity are required to prepare financial statements for each financial year which give a true and fair view of the state of financial affairs of the Charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed..........Treasurer  
Bronwen Robson

**DEAL MARITIME AND LOCAL HISTORY MUSEUM  
REPORT OF THE CHAIR AND TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**FINANCIAL REVIEW**

The results of the year's operation are set out in the attached financial statements. The net movement in funds for the year amounted to + £2,119. The retained reserves as at 31 December 2021, amounted to £32,804.

The Trustees have been aware of the need to comply with good practice guidelines on free reserves and DEAL MARITIME AND LOCAL HISTORY MUSEUM policy is included in the notes to the accounts.

**RISK MANAGEMENT**

The Trustees have examined the major risks which DEAL MARITIME AND LOCAL HISTORY MUSEUM faces and believe that maintaining free reserves at a reasonable level, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

**RESERVES POLICY**

The Museum's reserves policy has been drawn up in accordance with the Arts Council's Guidance of 2019 regarding reserves in Arts and Cultural Organisations.

The Museum benefits from being the freehold owner of its building, having been gifted it specifically for the purpose, hence its value is reflected in Restricted Funds. However, this, along with the fact that the Museum is run on a largely voluntary basis, means that annual overheads are relatively low, and fundraising is regularly undertaken for specific activities and projects, so these again are accounted for on a Restricted Funding basis.

On 31<sup>st</sup> December 2021, Unrestricted Fund balances totalled £40,793; however, in consideration of the charity's role as Museum and taking account of potential risks to the charity and its activities, Trustees have agreed that it is necessary to designate the following sums from Unrestricted balances to both protect and develop the important collection for which they are responsible:

- £10,000 - For upkeep and maintenance of building and displays.
- £10,000 - For acquisition of artefacts of historical importance to enhance the collection.

The Trustees also recognise that, should the Museum have to close, it would likely take at least 12 to 18 months to dispose of the collection and the building in a manner to ensure this can be done in accordance with requirements of the Museum's charitable status and purpose. Therefore, the organisation needs to maintain levels of reserves that amount to 18 months running costs which totals £20,437 at 2021 levels.

Therefore, at the start of 2022, Trustees were looking to increase their levels of unrestricted income to help provide adequately for any potential scenario that might reasonably be anticipated.



This Reserves Policy is kept under regular review, to reflect changing activities of the Museum, its outreach into the local communities and beyond, and the future ambitions of both the Trustees and the Museum's clients and visitors.

## **TANGIBLE FIXED ASSETS**

The Charities fixed assets fall into 3 main categories as follows:

**Museum Buildings** - The Charity's primary asset is its building which was gifted by Miss Nora Oppitz specifically for the purpose. In 2021 Trustees recognised the importance of recording the value of the building within its annual accounts, to provide a clearer picture of the financial status of the organisation. Local estate agents Bright and Bright gave a valuation of £550,000 which is now reflected in the 2021 Balance Sheet. The 2020 Balance Sheet has also been adjusted to reflect this, and the Restricted Funds balances updated accordingly.

**Museum Fixtures and Fittings** - The Charity has existed for 50 years and has inherited its fixtures, fittings, display cases, etc. from many local people and local businesses, all gifted. As there was no cost to the Charity of acquiring these items, they do not bear a value in the annual accounts; should specialist fittings need to be purchased with a longer-term value, these will be reflected in the accounts and depreciated in value over their useful life.

**Museum Exhibits** – The Charity is regularly gifted new exhibits by area residents, and local tradespeople, and it is an ongoing exercise to catalogue these to provide a transparent record of their heritage value. As there was no cost to the Charity of acquiring these items to date, they do not bear a value in the annual accounts. However, there is always the potential for important local artefacts to become available and which would greatly enhance the collection if purchased by Trustees for the Museum. Should such purchases occur, they will be reflected in the accounts at cost.

## **FUNDS AVAILABLE**

The present level of funding is adequate to support the continuation of the Charity operations for the short to medium term, and the trustees consider the financial position of the Charity to be satisfactory.

## **VOLUNTEERS**

DEAL MARITIME AND LOCAL HISTORY MUSEUM recognises the vital roles played by its many volunteers, and the importance of their contributions to ensuring the success of the Charity, and the opportunities created for future expansion of its work and its reach.

**DEAL MARITIME AND LOCAL HISTORY MUSEUM**  
**(A Charitable Incorporated Organisation)**

**REQUIREMENT FOR INDEPENDENT EXAMINATION OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Responsibilities and basis of report**

As the Trustees of the charity, we are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Where required, it is the role of an Independent Examiner to undertake an examination of the Trust's accounts in accordance with section 145 of the 2011 Act, following applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Purpose of an Independent Examiner's statement**

The Independent Examiner's role is to ensure that no material matters have come to their attention in connection with the examination which gives them cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the charities (Accounts and Reports)

Regulations 2008 other than any requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Ideally, they will report to the Trustees to confirm they have no such concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

**The Requirements for Independent Examination or Audit**

All charities with an annual income above £25,000 are required to have either an independent examination of accounts or an audit. All charities with an annual income above £1m (or with an income over £250,000 and assets above £3.26m) are required to have an audit.

The type of scrutiny required can also depend on a charity's legal structure, level of income, and the wording in its constitution (for example for unincorporated charities, for Charitable Incorporated Organisations, or for charitable companies). For charities with an income above £250,000 the examiner must have a professional qualification or be a member of a body specified in the Charities Act 2006,

Further detailed explanations can be found at Charity reporting and accounts | Resource Centre, including requirements for Annual Reporting to the Charity Commission.

With an income of close to £16,000 in 2021, the Trustees are satisfied that there is no requirement for either Independent Examination or Audit. This is kept under annual review.

.....*Kathryn Reilly*..... Kathryn Reilly (Chair)

.....20/10/22..... Date

.....*B. Robson*..... Bronwen Robson (Treasurer)

.....20/10/22..... Date



**DEAL MARITIME AND LOCAL HISTORY MUSEUM  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR YEAR ENDED 31ST DECEMBER 2021**

	Unrest general fund	RESTR FUND 1	RESTR FUND 2	RESTR FUND 3	RESTR FUND 4	RESTR FUND 5	RESTR FUND 6	RESTR FUND 7	OTHER RESTR	2021 TOTAL	2020 TOTAL
		Lifeboat	Collections care at risk	Photo- graph	Brighton Pavilion	Deal Town Council	DDC Laptop	Archive	Roof fund and Marines Exhibition		
<b>INCOMING RESOURCES</b>											
Voluntary Income	13800	0	0	50	0	500	1187	440	0	15977	14368
<b>Total Incoming Resources</b>	13800	0	0	50	0	500	1187	440	0	15977	14368
<b>RESOURCES EXPENDED</b>											
Charitable Activities	13618	354	445	113	360	230	0	94	0	15214	7859
<b>Total Resources Expended</b>	13618	354	445	113	360	230	0	94	0	15214	7859
<b>Net Incoming Resources</b>	182	-354	-445	-63	-360	270	1187	346	0	763	6508
Fund Balance brought forward	27440	485	626	60	500	0	0	441	4438	33990	27482
Creditor written back	6500										
<b>Fund Balance carried forward</b>	34122	131	181	-3	140	270	1187	787	4438	34753	33990

**DEAL MARITIME AND LOCAL HISTORY MUSEUM  
BALANCE SHEET  
AT 31ST DECEMBER 2021**

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
		<u>£.p</u>	<u>£.p</u>
<b>Fixed Assets</b>		<u>550,000.00</u>	<u>550,000.00</u>
<b>Current Assets</b>			
Deposits and Cash		2,702.27	468.36
Bank Account		39,641.74	39,674.28
		<u>42,344.01</u>	<u>40,142.64</u>
<b>Current Liabilities</b>			
Creditors : Short Term	g	919.80	838.25
Bank Account		0.00	0.00
		<u>919.80</u>	<u>838.25</u>
<b>Net Current Assets/(Liabilities)</b>		<u>41,424.21</u>	<u>39,304.39</u>
<b>Total Assets less Current Liabilities:</b>		<u>591,424.21</u>	<u>589,304.39</u>
<b>Long Term Liabilities</b>			
Creditors : Long Term	g	0.00	6,500.00
		<u>0.00</u>	<u>6500.00</u>
<b>Total Assets less Total Liabilities:</b>		<u>591,424.21</u>	<u>582,804.39</u>
<b>Represented By:</b>			
Restricted Funds	h	557,131.00	556,550.00
Unrestricted Funds:	h		
i/ Designated Fund for maintenance of Building/Displays		10,000.00	
ii/ Designated Fund for collection acquisitions		<u>10,000.00</u>	
Sub-Total		20,000.00	
Unrestricted Reserves		14,293.21	26,254.39
		<u>591,424.21</u>	<u>582,804.39</u>

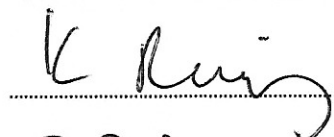
**As at 31 December 2021**

The trustees consider that for the period ended 31 December 2021; the charity was entitled to exemption from audit or Independent Examination under The Charities Act 2011 (Accounts and Audit) Order 2015, relating to smaller charities, given the level of annual turnover.


**Trustees' responsibilities:**

- The members have not required the company to obtain the audit of its accounts for the year in question in accordance with section
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to Charities subject to small charities accounting regime.

The financial statements on pages 7-8 were approved by the board of trustees on ..... and signed on its behalf by



Kathryn Reilly (Chair)



Bronwen Robson (Treasurer)

**DEAL MARITIME AND LOCAL HISTORY MUSEUM**  
**(A Charitable Incorporated Organisation)**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. Accounting policies**

**(a) Basis of preparation**

- (i) These accounts are the Accounts of DEAL MARITIME AND LOCAL HISTORY MUSEUM.
- (ii) They have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (iii) The recommendations of the Statement of Recommended Practice have been followed in the preparation of these accounts

**(b) Fund Accounting**

- (i) The Charity's general fund consists of funds, which the Charity may use for its purposes at its discretion.
- (ii) The Charity's restricted funds are those where the donor has specifically imposed restrictions on the use of the funds, or where fund-raising has been for a specified purpose, and which are legally binding.

**(c) Voluntary Income**

- (i) All voluntary income is included upon receipt.
- (ii) Grants received are credited to income immediately.

**(d) Investment Income**

Credit is taken for interest when the interest falls due for payment.

**(e) Administration Expenditure**

Administration expenditure comprises costs incurred in running the Charity. Where applicable, some of these costs have been treated as direct charitable expenditure.

<b>(f) Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
	<u>0</u>	<u>0</u>
<b>(g) Creditors</b>	<b>2021</b>	<b>2020</b>
	£	£
Short-term:		
Bronwen Robson	620	0
Kathryn Reilly	<u>300</u>	<u>0</u>
	<u>920</u>	<u>0</u>
Long-term		
Trustee Loan	<u>0</u>	<u>6,500</u>

In previous years, Trustees had provided £6,500 in the end-of-year accounts to repay a loan from previous trustees; but in 2021 an investigation into the details of that arrangement have confirmed that it was given to the Museum under a Deed of Gift and so is not repayable. Consequently, it has been written back to Unrestricted Balances as at 31 December 2021.

**(h) Cash Movement 2021**

<b>Fund</b>	<b>Balance B/F</b>	<b>Income</b>	<b>Sub-Total</b>	<b>Expended</b>	<b>Balance C/F</b>
<b><u>RESTRICTED</u></b>					
R1 Lifeboat	485	0	485	354	131
R2 Collections Care At Risk	626	0	626	445	181
R3 Photographs	60	50	110	113	-3
R4 Brighton Pavilion	500	0	500	360	140
R5 Deal Town Council	0	500	500	230	270
R6 Dover District Council - Laptop	0	1187	1187	0	1187
R7 Archive	441	440	881	94	787
Other Restricted	4438	0	4438	0	4438
<b>SUB-TOTAL</b>	6550	2177	8727	1596	7131
Museum Buildings	550000	0	0	0	550000
<b>TOTAL RESTRICTED</b>	556550	2177	8727	1596	557131
<b><u>UNRESTRICTED</u></b>					
General Fund	27440	13800	41240	13618	27622
<b>TOTAL FUNDS</b>	583990	15977	49967	15214	584753

**Deal Maritime and Local History Museum**  
**Detailed Income & Expenditure**  
**For YEAR ENDED 31ST DECEMBER 2021**

	UNRESTR	RESTR FUND 1	RESTR FUND 2	RESTR FUND 3	RESTR FUND 4	RESTR FUND 5	RESTR FUND 6	RESTR FUND 7	OTHER RESTR	TOTAL FUNDS
	General Fund	Lifeboat	Collections care at risk	Photograph	Brighton Pavillion	Deal Town Council	DDC Laptop	Archive	Roof fund and Marines Exhibiti	
<b>Incoming Resources</b>										
Dover District Council - Covid-19 Restart	8000									8000
Brighton Council - Modes					500					500
Dover District Council - Winter Grant							1187			1187
Deal Town Council						500				500
Subscriptions	272									272
Donations	3412			50				440		3902
Shop Sales	2402									2402
Gift Aid	400									400
	14486	0	0	50	500	500	1187	440	0	17163

**Outgoing Expenditure**

Accessioning	28									28
Advertising	310									310
Archives	987									987
Cleaning	152									152
Collections Care	281		445			54				780
Computer and Software	1079									1079
Electric - EDF	399									399
Exhibition Costs General	250									250
External Membership	112									112
Gardening	182									182
Health and Safety	2943									2943
Insurance	854									854
Lifeboat		355								355
Local History Gallery - makeover	488									488
Miscellaneous Purchases	236									236
Office Expenses										0
PayPal charges	35									35
Photograph Fund				113						113
Premises Expenses	3352									3352
Postage and Stamps	10									10
Professional Fees	35									35
Shop Purchases	1223									1223
Telephone - Vodafone	380									380
Training					360					360
Water	159									159
Webhosting	367									367
Zettle Charges	26									26
<b>TOTAL EXPENDITURE</b>	<b>13888</b>	<b>355</b>	<b>445</b>	<b>113</b>	<b>360</b>	<b>54</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15215</b>



598 -355 -445 -63 140 446 1187 440 0 1948

**Deal Maritime and Local History Museum**  
**Detailed Income and Expenditure**  
**For YEAR ENDED 31ST DECEMBER 2021**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	2021 TOTAL FUNDS	2020 TOTAL FUNDS
	General Fund			
<b>Incoming Resources</b>				
Dover District Council - Covid-19 Restart	8000		8000	
Brighton Council - Modes		500	500	
Dover District Council - Winter Grant		1187	1187	
Deal Town Council		500	500	
Subscriptions	272		272	
Donations	3412	490	3902	
Shop Sales	2402		2402	
Gift Aid	400		400	
<b>TOTAL INCOME</b>	<b>14486</b>	<b>2677</b>	<b>17163</b>	
<b>Outgoing Expenditure</b>				
Accessioning	28		28	
Advertising	310		310	
Archives	987		987	
Cleaning	152		152	
Collections Care	281	499	780	
Computer and Software	1079		1079	
Electric - EDF	399		399	
Exhibition Costs General	250		250	
External Membership	112		112	
Gardening	182		182	
Health and Safety	2943		2943	
Insurance	854		854	
Lifeboat		355	355	
Local History Gallery - makeover	488		488	
Miscellaneous Purchases	236		236	
Office Expenses			0	
PayPal charges	35		35	
Photograph Fund		113	113	
Premises Expenses	3352		3352	
Postage and Stamps	10		10	
Professional Fees	35		35	
Shop Purchases	1223		1223	
Telephone - Vodafone	380		380	
Training		360	360	
Water	159		159	
Webhosting	367		367	
Zettle Charges	26		26	
<b>TOTAL EXPENDITURE</b>	<b>13888</b>	<b>1327</b>	<b>15215</b>	
<b>Surplus/Deficit</b>	<b>598</b>	<b>1350</b>	<b>1948</b>	