



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

WARE MUSEUM

On accounts for the year
ended

31st March 2023

Charity no
(if any)

1181895

Set out on pages

1-5

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Malcolm High

Date:

4th October 2023

Name:

MALCOLM HIGH

Relevant professional
qualification(s) or body

Chartered Accountant (England & Wales)

(if any):

Address: 4 QUIN COURT
BRAUGHING
WARE SG 11 2PY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Ware Museum CIO

End of Year Financial Statements

Year ending 31st March 2023

Statement of Financial Activities 1st April 2022 to 31st March 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	492	—	—	492	1,000
Income from charitable activities	3,040	—	—	3,040	915
Other income	4,584	3,000	—	7,584	5,319
Grants	7,800	—	—	7,800	18,726
Total income	15,917	3,000	—	18,917	25,961
Expenditure on:					
Raising funds	1,088	—	—	1,088	171
Expenditure on charitable activities	1,822	—	—	1,822	4,390
Other expenditure	7,329	—	—	7,329	394
Governance costs	20,737	—	—	20,737	39,236
Stewards & Trustee Costs	971	—	—	971	491
Total expenditure	31,949	—	—	31,949	44,683
Net income / (expenditure) resources before transfer	(16,031)	3,000	—	(13,031)	(18,722)
Transfers					
Gross transfers between funds - in	—	—	—	—	1,836
Gross transfers between funds - out	—	—	—	—	(1,836)
Other recognised gains / losses					
Net movement in funds	(16,031)	3,000	—	(13,031)	(18,722)
Total funds brought forward	152,000	26,911	—	178,912	197,634
Total funds carried forward	135,968	29,911	—	165,880	178,912
Represented by					
Unrestricted					
General fund	8,112	—	—	8,112	23,224
Designated					
Conservation	1,053	—	—	1,053	1,053
Contingency Fund	8,000	—	—	8,000	8,000
Covid-19 costs	1,573	—	—	1,573	1,573
Curatorial - General	3,652	—	—	3,652	4,097
Displays & Exhibitions	3,899	—	—	3,899	3,899
Education	2,000	—	—	2,000	2,000
Future Developments	88,640	—	—	88,640	88,640
Goods for sale	2,561	—	—	2,561	2,561
Maintenance	7,084	—	—	7,084	7,084
Technology	3,000	—	—	3,000	3,000
Tourist Information Point	6,018	—	—	6,018	6,018
Training	372	—	—	372	847
Restricted					
Curatorial - restricted	—	635	—	635	635
Display Equipment	—	500	—	500	500

GlaxoSmithKline	—	5,612	—	5,612	5,612
Heritage Assets	—	15,315	—	15,315	15,315
Martin Laing Foundation	—	7,849	—	7,849	4,849

Balance sheet

Class and code	Description	This year	Last year
Fixed assets			
8000	Gilpin Collection	5,500	5,500
8001	Roman Coffin	4,200	4,200
8003	Saxon Strap & Pendant	40	40
8004	Roman Ring	300	300
8005	Painting: Ware High Street	400	400
8006	Buckle	5,000	5,000
	Total Fixed assets	15,440	15,440
Current assets			
6010	Current Account - CAF Bank	1,728	10,447
6020	Deposit Account - CAF Bank	69,456	75,452
6035	Cambridge & Counties Bank	76,664	74,981
6050	Cash in Hand	30	30
6060	Stock items for resale	2,561	2,561
Z05	Accounts Receivable	—	—
	Total Current assets	150,440	163,472
Reserves			
	Excess / (deficit) to date	(13,031)	11,411
Z01	Starting balances	178,912	167,500
	Total Reserves	165,880	178,912
	Represented by funds		
	Unrestricted	8,112	23,224
	Designated	127,855	128,775
	Restricted	29,911	26,911
	Endowment	—	—
	Total	165,880	178,912

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Fixed assets - Intangible assets						
Gilpin Collection -	—	—	5,500	—	5,500	5,500
Roman Coffin -	—	—	4,200	—	4,200	4,200
Saxon Strap & Pendant -	—	—	40	—	40	40
Roman Ring -	—	—	300	—	300	300
Painting: Ware High Street -	—	—	400	—	400	400
Buckle -	—	—	5,000	—	5,000	5,000
Totals	—	—	15,440	—	15,440	15,440
Current assets - Cash at bank and in hand						
Current Account - CAF Bank -	(2,504)	(11,098)	15,330	—	1,728	10,447
Deposit Account - CAF Bank -	4,919	65,395	(859)	—	69,456	75,452
Cambridge & Counties Bank -	6,664	70,000	—	—	76,664	74,981
Cash in Hand -	30	—	—	—	30	30
Totals	9,110	124,296	14,471	—	147,879	160,911
Current assets - Debtors						
Accounts Receivable -	(998)	998	—	—	—	—
Totals	(998)	998	—	—	—	—

Current assets - Stocks and work in progress

Stock items for resale -

	—	2,561	—	—	2,561	2,561
Totals	—	2,561	—	—	2,561	2,561
Grand total	8,112	127,855	29,911	—	165,880	178,912

Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year

INCOME AND ENDOWMENTS**Donations and legacies**

1130 - Other Donations	492	—	—	—	492	1,000
Total	492	—	—	—	492	1,000

Income from charitable activities

1105 - Visitors	2,181	—	—	—	2,181	660
1110 - Groups	60	—	—	—	60	160
1115 - Lectures & Walks	40	—	—	—	40	50
1120 - Activities	310	—	—	—	310	—
1125 - Schools	447	—	—	—	447	45
Total	3,040	—	—	—	3,040	915

Other income

1250 - Sir Martin Laing Foundation	—	—	3,000	—	3,000	3,000
1310 - Interest received	2,195	—	—	—	2,195	1,290
1315 - Shop Sales	1,576	—	—	—	1,576	443
1325 - Rent received	810	—	—	—	810	475
1399 - Misc.	2	—	—	—	2	110
Total	4,584	—	3,000	—	7,584	5,319

Grants

1140 - Grants	7,500	—	—	—	7,500	18,726
1205 - Ware Town Council	300	—	—	—	300	—
Total	7,800	—	—	—	7,800	18,726
INCOME TOTAL	15,917	—	3,000	—	18,917	25,961

EXPENDITURE**Raising funds**

4105 - Shop Trading	959	—	—	—	959	171
4110 - Publicity	120	—	—	—	120	—
4740 - SumUp fees	9	—	—	—	9	—

Total	1,088	—	—	—	1,088	171
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Expenditure on charitable activities

4205 - Curatorial - Accession	—	445	—	—	445	—
4210 - Curatorial - Conservation	—	—	—	—	—	778
4212 - Curatorial - Documentation	—	—	—	—	—	438
4215 - Curatorial - Storage	32	—	—	—	32	100
4220 - Display Costs	758	—	—	—	758	125
4225 - Children's Activities	232	—	—	—	232	—
4230 - Educational Activities	20	—	—	—	20	—
4422 - Covid-19 changes	—	—	—	—	—	208
4427 - Legal costs	20	—	—	—	20	1,455
4517 - Web Site	265	—	—	—	265	1,284
4900 - Bank charges	48	—	—	—	48	0
Total	1,377	445	—	—	1,822	4,390

Other expenditure

4430 - Garden	108	—	—	—	108	180
4505 - Printing, Postage & Stationery	616	—	—	—	616	164
4525 - Other Office costs	99	—	—	—	99	—
4530 - Miscellaneous	167	—	—	—	167	50
4745 - Salary	5,688	—	—	—	5,688	—
4750 - CA fees (salary)	650	—	—	—	650	—
4999 - Misc.	—	—	—	—	—	0
Total	7,329	—	—	—	7,329	394

Governance costs

4405 - Rent paid	3,075	—	—	—	3,075	3,075
4410 - Insurance	3,598	—	—	—	3,598	4,194
4412 - Security	1,746	—	—	—	1,746	769
4415 - Utilities - Water	176	—	—	—	176	112
4416 - Utilities - Electricity	5,008	—	—	—	5,008	3,981
4417 - Utilities - Telephone	184	—	—	—	184	184
4418 - Utilities - Broadband	164	—	—	—	164	149
4420 - Upkeep & Cleaning	1,698	—	—	—	1,698	1,530
4425 - Building Repair & Decoration	1,416	—	—	—	1,416	21,321
4515 - IT	2,668	—	—	—	2,668	822
4700 - Consultancy Fees	1,000	—	—	—	1,000	3,094
Total	20,737	—	—	—	20,737	39,236

Stewards & Trustee Costs

4705 - Training	—	365	—	—	365	—
4710 - Subscriptions Paid	285	—	—	—	285	232
4730 - Sundry cost	79	110	—	—	189	209
4735 - Stewards	132	—	—	—	132	50
Total	496	475	—	—	971	491
EXPENDITURE TOTAL	31,029	920	—	—	31,949	44,683

GRAND TOTAL	(15,111)	(920)	3,000	—	(13,031)	(18,722)
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