

# THE DUNWICH COMMUNITY HERITAGE CENTRE

England & Wales · Charity number 1200611

## Details

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**Other names** DRR

**Status** Registered

**Legal form** CIO

**Registered** 2022-10-07

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

## Contact

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**Address** Dunwich Museum  
St. James Street  
Dunwich  
Saxmundham  
Suffolk  
IP17 3DT

**Phone** 01728648796

**Email** [info@dunwichmuseum.org.uk](mailto:info@dunwichmuseum.org.uk)

**Website** [www.dunwichmuseum.org.uk](http://www.dunwichmuseum.org.uk)

## Activities

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**Objects:** 1) FOR THE LONG TERM PUBLIC BENEFIT, TO ADVANCE EDUCATION BY THE ESTABLISHMENT AND MAINTENANCE OF AN EDUCATION CENTRE AND MUSEUM DISPLAYING AND CONSERVING THE RELICS OF HISTORICAL DUNWICH AND RELATED SUBJECTS.2) TO BENEFIT THE RESIDENTS OF THE PARISH OF DUNWICH AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS.IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE (INCORPORATING A READING ROOM, LECTURE ROOM, COMMUNITY HALL, COMMUNITY ARCHIVE AND LIBRARY) AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS

**Activities:** A heritage centre that serves the local community as a social hub along side an education centre and museum which is a custodian of the relics and records of ancient and modern Dunwich, serving to educate and entertain the general public and the local community alike.

## Classification

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- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science
- **Who:** The General Public/mankind

## Geography

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- Suffolk

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£338,361	£92,404	-	-
2024-03-31	£41,926	£17,331	-	-

## Trustees

Name	Role	Appointed
<b>Matthew Charles Salusbury</b>	Chair	2022-10-07
Caroline Gay Way		2022-10-07
Dr David Ayres Sear BSc, PhD		2022-10-07
KATHARINE CHANT		2022-10-07
Susanne Patricia Hardy LRCSLT		2022-10-07

**THE DUNWICH COMMUNITY HERITAGE CENTRE**

England & Wales - Charity number 1200611

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# Accounts

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**Annual Report  
and  
Financial Statements  
of  
The Dunwich Community Heritage Centre  
Registered charity number 1200611**

**St James Street  
Dunwich  
Saxmundham  
Suffolk  
IP17 3DT**

**For the year ended 31 March 2025  
Prepared on the accruals accounting basis**

# **THE DUNWICH COMMUNITY HERITAGE CENTRE**

**Registered Charity No. 1200611**

**Accredited Museum No. 592**

Principal Address: Dunwich Museum  
St James Street  
Dunwich  
Saxmundham  
Suffolk  
IP17 3DT

Trustees: Matthew Salusbury (Chairman)  
Katharine Chant (Curator)  
John Cary (Treasurer) (resigned 30 June 2025)  
Susanne Hardy  
Prof. David Sear  
Caroline Gay Way  
Cliff Nicholson (appointed 1 January 2025)

Independent Examiners: Ensors  
Blyth House  
Rendham Road  
Saxmundham  
Suffolk  
IP17 1WA

Bankers: Co-Operative Bank  
9–11 Queen Street  
Ipswich  
IP1 1SW

Solicitors: Nicholsons  
23 Alexandra Road  
Lowestoft  
NR32 1PP

# THE DUNWICH COMMUNITY HERITAGE CENTRE

For the year ended 31 March 2025

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# THE DUNWICH COMMUNITY HERITAGE CENTRE

## TRUSTEES' ANNUAL REPORT

**For the year ended 31 March 2025**

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)".

### **Objectives and activities**

A heritage centre serving the local community as a social hub alongside an education centre and museum which is a custodian of the relics and records of ancient and modern Dunwich serving to educate and entertain the general public and the local community alike.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### **Structure, governance and management**

#### Governing document

The charity was first registered on 7 October 2022 and is controlled by its governing document, its Constitution, and constitutes a Charitable Incorporated Organisation, registered with The Charity Commission.

The charity is managed by its trustees who are appointed either from the local community with interest in preservation of the history of the surrounding area or through professional background and experience. The trustees meet regularly, usually bi-monthly, at the charity's premises.

#### Trustees

Matthew Salusbury (Chairman)  
Katharine Chant (Curator)  
John Cary (Treasurer) (resigned 30 June 2025)  
Susanne Hardy  
Prof. David Sear  
Caroline Gay Way  
Cliff Nicholson (appointed 1 January 2025)

#### Principal sub-contractors

Jane Hamilton (Manager)  
Sarah Peel (Assistant Manager)  
Timothy Holt-Wilson (Archivist)  
Ann Donnachie (Finance Officer and Minutes Secretary)

# THE DUNWICH COMMUNITY HERITAGE CENTRE

## TRUSTEES' ANNUAL REPORT (Continued)

For the year ended 31 March 2025

### Financial review

With this year being the first full year of day to day running of the museum transferred from The Dunwich Reading Room & Museum (charity no. 310305), the total income for the year was £338,361 (2024: £62,926) and includes £249,924 of net assets (excluding the land and buildings) transferred and treated as income gifted from The Dunwich Reading Room & Museum. Total expenditure for the year was £92,404 (2024: £17,331). This resulted in a net surplus for the year of £241,376 after adjusting for unrealised losses on investments of £4,581 (2024: net surplus £24,595).

Total closing funds of the charity as at 31 March 2025 are £286,971 and include restricted funds of £6,095 (2024: Closing total funds £45,595 of which restricted funds were £25,480).

The charity's funds are represented by the museum contents of £80,000, investments held with CCLA in COIF Investment Fund of £122,713, cash at bank and in hand of £73,608, stock of £7,521 and other net current assets of £3,129.

The trustees have given due consideration to the finances of the charity and the reserves policy as outlined below and are of the opinion that the charity is a going concern.

### Funds

Funds are divided into the unrestricted general fund , a fund for all general purposes which is not accounted for by any other fund and one restricted fund, The National Lottery Heritage Fund which is a 2 year grant fund for developing plans for the Reading Room .

### Restricted Funds

There is no stipulation in the Constitution to provide or use restricted funds. Restricted funds are used to 'ring-fence' funding provided by donors or grantors for a particular project, so that a proper account can be kept of the expenditure against the funding provided. Once the project is completed and approved, any balances, whether negative or positive, are transferred across to the general fund. Restricted funds can be carried across a year end.

### Reserves policy

The trustees regularly review the reserves of the charity and with investments of just over £122,000 and cash at bank of £73,608, there are considered adequate funds for the operation of the museum for the next year ahead.

### Investment policy

Surplus resources in the current bank account(s) will be transferred to a deposit account managed by Churches Charities and Local Authorities Investment Management (CCLA) and/ or into one of their COIF funds to generate income or grow in value.

## THE DUNWICH COMMUNITY HERITAGE CENTRE

### TRUSTEES' ANNUAL REPORT (Continued)

For the year ended 31 March 2025

#### Investment policy (continued)

The amount kept in the deposit account will vary according to current interest rates offered but will at any one time be between the equivalent of six months and a full year's income.

Disinvestment will occur if funds are required to subsidise losses or for a specific project.

The movement of funds between accounts will be determined by the financial controller and approved by one other trustee. Investment decisions will be reported to the board of trustees at the next available meeting.

#### Risk assessment

During the year, the charity trustees carried out a detailed review of its charitable activities and in that process assessed the potential for risks to the charity. As part of this process, the charity has a risk management strategy which covers: -

1. Financial Risks: this is the most common risk to be managed through budgeting, internal scrutiny and proper financial procedures.
2. Reputational Risk: this would be unwelcome publicity which hinders the mission of the museum.
3. Statutory and legal requirements to cover health and safety, employment law, safeguarding and associated difficulties which could lead to compensation claims.
4. Operational Risk: threats to the ability of the museum to deliver its objectives.

The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise, is documented with policies in place for Complaints, Data Protection, Health and Safety, School Safety, Access, Environmental Sustainability, Collections Development.

See also our *Trustee's Report to the Members'* dated 2 October 2025, already circulated to the membership.

Approved on behalf of the Board of Trustees



Matt Salusbury  
Chairman

Date: 22 October 2025

## **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF THE DUNWICH COMMUNITY HERITAGE CENTRE FOR THE YEAR ENDED 31 MARCH 2025**

I report to the trustees on my examination of the accounts of The Dunwich Community Heritage Centre for the year ended 31 March 2025, which are set out on pages 5 to 12.

### **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 Charity'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.

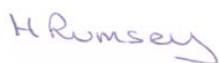
### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

- i. the accounting records were not kept in accordance with section 130 of the Act; or
- ii. the accounts did not accord with those accounting records; or
- iii. the accounts did not comply with the applicable accounting requirements concerning the form and contents 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.



Helen Rumsey FCA  
Ensors

Blyth House  
Rendham Road  
Saxmundham  
Suffolk  
IP17 1WA

Date: 13 January 2026


**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
For the year ended 31 March 2025

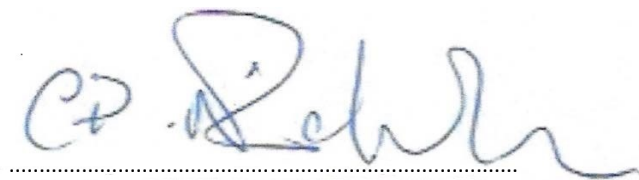
		<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<b>2025</b>	<b>2024</b>
	<u>Note</u>	£	£	£	<u>Total</u>	<u>Total</u>
					£	£
<b>Incoming resources</b>	2					
<i>Charitable activities</i>						
Shop sales		22,012			22,012	-
School visits		115			115	-
TV rights		80			80	-
Reading room hire		810			810	-
<i>Donations and legacies</i>						
Transfer from The Dunwich Reading Room & Museum		249,924			249,924	21,000
Donations		17,917			17,917	-
Member subscriptions		500			500	-
Treasure chest		1,662			1,662	-
Grants		2,500		33,541	36,041	41,926
Gift Aid reclaimable		5,242			5,242	-
<i>Investments</i>						
Interest and dividend income		4,058			4,058	-
<b>Total income</b>		<b>304,820</b>	-	<b>33,541</b>	<b>338,361</b>	<b>62,926</b>
<b>Resources expended</b>	3					
<i>Charitable activities</i>						
Shop costs		10,779			10,779	-
Staff and premises costs	5	22,985		22,380	45,365	14,363
Other direct costs		125		30,460	30,585	2,083
Management and administration		5,589		86	5,675	885
Depreciation	6	-			-	-
<b>Total expenditure</b>		<b>39,478</b>	-	<b>52,926</b>	<b>92,404</b>	<b>17,331</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>265,342</b>	-	<b>(19,385)</b>	<b>245,957</b>	<b>45,595</b>
Unrealised gains/(losses) on investments	7	(4,581)	-	-	(4,581)	-
<b>Net income/(expenditure)</b>		<b>260,761</b>	-	<b>(19,385)</b>	<b>241,376</b>	<b>45,595</b>
Transfers between funds		-	-	-	-	-
<b>Net movement in funds</b>		<b>260,761</b>	-	<b>(19,385)</b>	<b>241,376</b>	<b>45,595</b>
<b>Reconciliation of funds</b>						
Total funds brought forward at 1 April 2024		20,115		25,480	45,595	-
<b>Total funds carried forward at 31 March 2025</b>		<b>280,876</b>	-	<b>6,095</b>	<b>286,971</b>	<b>45,595</b>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**BALANCE SHEET**  
**As at 31 March 2025**

	<u>Note</u>	<b>2025</b> £	<b>2024</b> £
<b>Fixed Assets</b>			
Tangible fixed assets	6	-	-
Heritage assets	6	80,000	-
Investments	7	<u>122,713</u>	<u>-</u>
		<u>202,713</u>	<u>-</u>
<b>Current Assets</b>			
Stock		7,521	-
Debtors and prepayments	8	14,355	-
Cash at bank		10,827	47,516
Cash on deposit		62,701	-
Cash in hand		<u>80</u>	<u>-</u>
		95,484	47,516
<b>Current Liabilities</b>			
Creditors - amounts falling due in one year	9	(11,226)	(1,921)
		<u>84,258</u>	<u>45,595</u>
<b>Net Current Assets</b>			
		<u>84,258</u>	<u>45,595</u>
<b>Total Net Assets</b>			
		<u>286,971</u>	<u>45,595</u>
Represented by:			
<b>Funds</b>			
10			
Unrestricted			
General reserve		280,876	20,115
Restricted			
National Lottery TWF Fund		6,095	25,480
		<u>286,971</u>	<u>45,595</u>

Approved by the Board of Trustees on .....22/10/25.....  
and signed on its behalf

  
.....  
Matt Salusbury  
Chairman

  
.....  
Cliff Nicholson  
Trustee

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 March 2025**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with the charity's governing document and Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention except for investments (set out below). The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

**Going concern**

It is the trustees assessment that the charity has adequate resources to continue in operational existence for the foreseeable future and so continue to adopt the going concern basis of accounting.

**Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably. Income from investments is included on a receipts basis.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

**Outgoing resources**

Resources expended are accounted for on an accruals basis. Expenditure has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are noted as commitment but not accrued as expenditure.

**Tangible fixed assets**

An asset is capitalised if costing more than £500. Depreciation is provided at these annual rates in order to write off the cost less residual value of each asset over its estimated useful life.

Plant and machinery	20% straight line basis
Fixtures & fittings	20% straight line basis

**Investments**

Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on the revaluations throughout the year.

**Stock**

Stocks are valued at the lower of cost or net realisable value.

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2025**

**1 ACCOUNTING POLICIES (CONTD)**

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of such designated funds is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors, or which have been raised by the charity for a particular purpose, or which are imposed by the scheme which governs the charity. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**2 INCOMING RESOURCES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£	£
<b>Income from:</b>					
<b><i>Charitable activities</i></b>					
Shop sales	22,012			22,012	-
School visits	115			115	-
TV rights	80			80	-
Reading room hire	810			810	-
	<u>23,017</u>	-	-	<u>23,017</u>	-
<b><i>Donations and legacies</i></b>					
Transfer from The Dunwich Reading Room & Museum	249,924			249,924	21,000
Donations	17,917			17,917	-
Member subscriptions	500			500	-
Treasure chest	1,662			1,662	-
Grant income - National Lottery TWF fund	-		33,541	33,541	41,926
Dunwich Town Trust	2,500			2,500	-
Gift Aid reclaimable	5,242			5,242	-
	<u>277,745</u>	-	<u>33,541</u>	<u>311,286</u>	<u>62,926</u>
<b><i>Investments</i></b>					
COIF interest	1,969			1,969	-
COIF dividends	2,089			2,089	-
	<u>4,058</u>	-	-	<u>4,058</u>	-
<b>Total income</b>	<u><u>304,820</u></u>	<u>-</u>	<u><u>33,541</u></u>	<u><u>338,361</u></u>	<u><u>62,926</u></u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**For the year ended 31 March 2025**

**3 RESOURCES EXPENDED**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£	£
<b>Expenditure on charitable activities</b>					
<b>Shop costs</b>					
Trading shop costs	10,779			10,779	-
Distribution shop costs	-			-	-
	<u>10,779</u>	-	-	<u>10,779</u>	-
<b>Staff and premises costs</b>					
Assistant/Project managers	15,030		22,380	37,410	14,363
Business rates	291			291	-
Insurance	2,865			2,865	-
Utilities	1,943			1,943	-
Cleaning	1,063			1,063	-
Repairs and renewals (museum)	677			677	-
Repairs and renewals (reading room)	513			513	-
Security and fire prevention	458			458	-
Exhibitions and activities	145			145	-
	<u>22,985</u>	-	<u>22,380</u>	<u>45,365</u>	<u>14,363</u>
<b>Other direct costs</b>					
Archive and curatorial expenses	81		17,289	17,370	56
Event costs	44		6,092	6,136	1,212
Advertising and promotional costs	-		180	180	39
Digital outputs costs	-		3,111	3,111	730
Equipment for digitisation	-		514	514	46
Travelling expenses	-		134	134	-
Conference fees	-		90	90	-
Professional fees	-		3,050	3,050	-
	<u>125</u>	-	<u>30,460</u>	<u>30,585</u>	<u>2,083</u>
<b>Management and administration</b>					
Printing, postage and stationery	-		-	-	13
Telephone and internet	506			506	-
Computer & website costs	410			410	-
Computer software support/training	144		-	144	483
Computer software subscriptions	510		-	510	24
Museum subscriptions	158		86	244	-
Bank charges and card reader fees	382			382	5
Advertising and marketing	172			172	-
Secretarial fees	364			364	-
Bookkeeping fees	1,803			1,803	-
Independent examination fees	1,140		-	1,140	360
	<u>5,589</u>	-	<u>86</u>	<u>5,675</u>	<u>885</u>
<b>Depreciation</b>					
Depreciation	-			-	-
	-	-	-	-	-
<b>Total expenditure</b>	<u>39,478</u>	-	<u>52,926</u>	<u>92,404</u>	<u>17,331</u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
For the year ended 31 March 2025

**4 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 (2024: Nil).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 other than reimbursement of charity expenditure paid personally (2024: Nil).

**5 STAFF COSTS**

There were no direct staff costs for the year ended 31 March 2025 (2024: Nil). The managerial positions are fulfilled under freelance working.

**6 TANGIBLE FIXED ASSETS**

	<u>Heritage assets</u>			<u>Total</u>
	<u>Museum contents</u>	<u>Plant &amp; machinery</u>	<u>Fixtures &amp; fittings</u>	
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	-	-	-	-
Additions - from DRRM (see below)	80,000	1,908	1,183	83,091
At 31 March 2025	<u>80,000</u>	<u>1,908</u>	<u>1,183</u>	<u>83,091</u>
<b>Depreciation</b>				
At 1 April 2024	-	-	-	-
Charged previously in DRRM (see below)	-	1,908	1,183	3,091
At 31 March 2025	<u>-</u>	<u>1,908</u>	<u>1,183</u>	<u>3,091</u>
<b>Net book value</b>				
At 31 March 2025	<u>80,000</u>	-	-	<u>80,000</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The museum contents, plant and machinery, and fixtures and fittings were all transferred from the Dunwich Reading Room & Museum (DRRM) on 1 April 2024, as part of the process of changing the unincorporated charity to a charitable incorporated organisation.

**7 FIXED ASSET INVESTMENTS**

	<u>COIF Income</u>	<u>COIF Accumulation</u>	<u>Total</u>
	<u>Shares</u>	<u>Shares</u>	
	£	£	£
<b>Market value</b>			
At 1 April 2024	-	-	-
Additions - from DRRM (see below)	76,801	50,493	127,294
Net gain/(loss) on annual revaluation	(3,578)	(1,003)	(4,581)
At 31 March 2025	<u>73,223</u>	<u>49,490</u>	<u>122,713</u>

The fixed asset investments comprising COIF Income and Accumulation shares were transferred from the Dunwich Reading Room & Museum (DRRM) on 1 April 2024, as part of the process of changing the unincorporated charity to a charitable incorporated organisation.

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
For the year ended 31 March 2025

**8 DEBTORS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
Trade debtors	50	-	50	-
Gift Aid pending	2,411	-	2,411	-
Prepayments	751	11,143	11,894	-
	<u>3,212</u>	<u>11,143</u>	<u>14,355</u>	<u>-</u>

**9 CREDITORS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	2025 <u>Total</u>	2024 <u>Total</u>
	£	£	£	£
Trade creditors	9,700	-	9,700	315
Income received in advance	78	-	78	-
Accrued expenses	1,448	-	1,448	1,606
	<u>11,226</u>	<u>-</u>	<u>11,226</u>	<u>1,921</u>

**10 MOVEMENT IN FUNDS**

	<u>Bal b/fwd</u> <u>01.04.2024</u>	<u>Net</u> <u>movements</u>	<u>Transfers</u>	<u>Bal c/fwd</u> <u>31.03.2025</u>
	£	£	£	£
<b>Unrestricted funds</b>				
General Reserve	20,115	260,761	-	280,876
	<u>20,115</u>	<u>260,761</u>	<u>-</u>	<u>280,876</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund (2 year funding to develop the Reading Room)	25,480	(19,385)	-	6,095
	<u>25,480</u>	<u>(19,385)</u>	<u>-</u>	<u>6,095</u>
<b>TOTAL FUNDS</b>	<u>45,595</u>	<u>241,376</u>	<u>-</u>	<u>286,971</u>

Net movement in funds, included in the above are as follows:-

	<u>Incoming</u> <u>resources</u>	<u>Resources</u> <u>expended</u>	<u>Gains and</u> <u>losses</u>	<u>Movement</u> <u>in funds</u>
	£	£	£	£
<b>Year ended 31 March 2025</b>				
<b>Unrestricted funds</b>				
General Reserve	304,820	39,478	(4,581)	260,761
	<u>304,820</u>	<u>39,478</u>	<u>-</u>	<u>260,761</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund (2 year funding to develop the Reading Room)	33,541	52,926	-	(19,385)
	<u>33,541</u>	<u>52,926</u>	<u>-</u>	<u>(19,385)</u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
For the year ended 31 March 2025

**10 MOVEMENT IN FUNDS (CONTINUED)**

	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Gains and losses</u>	<u>Movement in funds</u>
<b>Year ended 31 March 2024</b>	£	£	£	£
<b>Unrestricted funds</b>				
General Reserve	21,000	885	-	20,115
	<u>21,000</u>	<u>885</u>	<u>-</u>	<u>20,115</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund (2 year funding to develop the Reading Room)	41,926	16,446	-	25,480
	<u>41,926</u>	<u>16,446</u>	<u>-</u>	<u>25,480</u>

**11 RECONCILIATION OF FUNDS TO ASSETS**

	<u>Tangible Fixed Assets</u>	<u>Fixed Asset Investments</u>	<u>Net Current Assets</u>	<u>Total Funds 31.03.2025</u>	<u>Total Funds 31.03.2024</u>
<b>At 31 March 2025</b>	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Reserve	80,000	122,713	78,163	280,876	20,115
	<u>80,000</u>	<u>122,713</u>	<u>78,163</u>	<u>280,876</u>	<u>20,115</u>
<b>Restricted Funds</b>					
National Lottery TWF Fund			6,095	6,095	25,480
	<u>-</u>	<u>-</u>	<u>6,095</u>	<u>6,095</u>	<u>25,480</u>
<b>TOTAL FUNDS</b>	<u>80,000</u>	<u>122,713</u>	<u>84,258</u>	<u>286,971</u>	<u>45,595</u>

	<u>Tangible Fixed Assets</u>	<u>Fixed Asset Investments</u>	<u>Net Current Assets</u>	<u>Total Funds 31.03.2024</u>
<b>At 31 March 2024</b>	£	£	£	£
<b>Unrestricted Funds</b>				
General Reserve	-	-	20,115	20,115
	<u>-</u>	<u>-</u>	<u>20,115</u>	<u>20,115</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund			25,480	25,480
	<u>-</u>	<u>-</u>	<u>25,480</u>	<u>25,480</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>-</u>	<u>45,595</u>	<u>45,595</u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**

England & Wales - Charity number 1200611

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# Accounts

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**Annual Report  
and  
Financial Statements  
of  
The Dunwich Community Heritage Centre  
Registered charity number 1200611**

**St James Street  
Dunwich  
Saxmundham  
Suffolk  
IP17 3DT**

**For the period ended 31 March 2024  
Prepared on the accruals accounting basis**

# THE DUNWICH COMMUNITY HERITAGE CENTRE

**Registered Charity No. 1200611**

**Accredited Museum No. 592**

Principal Address: Dunwich Museum  
St James Street  
Dunwich  
Saxmundham  
Suffolk  
IP17 3DT

Trustees: Matthew Salusbury (Chairman)  
Katharine Chant (Curator)  
John Cary (Treasurer)  
Susanne Hardy  
Prof. David Sear  
Caroline Gay Way

Independent Examiners: Ensors  
Blyth House  
Rendham Road  
Saxmundham  
Suffolk  
IP17 1WA

Bankers: Co-Operative Bank  
9–11 Queen Street  
Ipswich  
IP1 1SW

Solicitors: Nicholsons  
23 Alexandra Road  
Lowestoft  
NR32 1PP

# THE DUNWICH COMMUNITY HERITAGE CENTRE

For the period ended 31 March 2024

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# THE DUNWICH COMMUNITY HERITAGE CENTRE

## TRUSTEES' ANNUAL REPORT

For the period ended 31 March 2024

### Chairman's report

The background to this first report is the wish of the Trustees of the Dunwich Reading Room and Museum Charity (DRRM) to change their legal status to that of a Charitable Incorporated Organisation (CIO). Having established the new CIO charity in October of 2022 and having requested an extension to the first financial year of six months, 31<sup>st</sup> March 2024 becomes the end of our first accounting period. Between October 2022 and March 2024 we have been establishing new bank accounts and bedding in QuickBooks, our new accounting software ably supported by Ensors; our independent examining accountants. We have also been exploring the legal issues around transfer of property from DRRM to Dunwich Community Heritage Centre (DCHC).

We received no income during this period other than the first 50% of a grant from the National Lottery Heritage Fund to further develop plans for a new Reading Room. This project was set to run from October 2023 to December 2024 but we are exploring the possibility of an extension to March 2025. The total grant is forecast to be £83,852 and is currently set to be completed on budget.

During the 2024-25 year we will be establishing a membership scheme and continuing with the transfer of all assets from DRRM to DCHC. From 1<sup>st</sup> April 2024 there will be no further revenue or expenses activity through DRRM, and the DRRM Bank account and the CCLA investment management accounts will have been transferred to DCHC.



Matt Salusbury  
Chair of the Trustees

November 2024

# THE DUNWICH COMMUNITY HERITAGE CENTRE

## TRUSTEES' ANNUAL REPORT (Continued)

For the period ended 31 March 2024

### Aims and objectives

A reading room, library or lecture room for the education, recreation, entertainment or otherwise as may be found expedient for the benefit of the inhabitants of the parish of Dunwich.

### Structure, governance and management

#### Governing document

The charity was first registered on 7 October 2022 and is controlled by its governing document, its Constitution, and constitutes a Charitable Incorporated Organisation, registered with The Charity Commission.

The charity is managed by its trustees who are appointed either from the local community with interest in preservation of the history of the surrounding area or through professional background and experience. The trustees meet regularly, usually bi-monthly, at the charity's premises.

#### Trustees

Matthew Salusbury (Chairman)  
Katharine Chant (Curator)  
John Cary (Treasurer)  
Susanne Hardy  
Prof. David Sear  
Caroline Gay Way

#### Principal sub-contractors

Jane Hamilton (Manager)  
Bethany Brookhouse (Associate Manager)  
Timothy Holt-Wilson (Archivist)  
Ann Donnachie (Accountant and Minutes Secretary)

### Financial review

The total income for the first period was £41,926 and the total expenditure for the period was £16,446 this resulting in a net surplus for the period of £25,480.

The overall funds of the charity as at 31 March 2024 are £45,595 after accounting for the surplus of the year as above and a transfer from the existing Dunwich Reading Room & Museum charity. Restricted funds comprise £25,480 of the total funds held as at 31 March 2024.

The funds are represented entirely by cash at bank.

# THE DUNWICH COMMUNITY HERITAGE CENTRE

## TRUSTEES' ANNUAL REPORT (Continued)

For the period ended 31 March 2024

### Funds

Funds are divided into the unrestricted general fund , a fund for all general purposes which is not accounted for by any other fund and one restricted fund, The National Lottery Heritage Fund which is a 2 year grant fund for developing plans for the Reading Room .

### Restricted Funds

There is no stipulation in the Constitution to provide or use restricted funds. Restricted funds are used to 'ring-fence' funding provided by donors or grantors for a particular project, so that a proper account can be kept of the expenditure against the funding provided. Once the project is completed and approved, any balances, whether negative or positive, are transferred across to the general fund. Restricted funds can be carried across a year end.

### Reserves policy

The trustees regularly review the reserves of the charity and with investments of just over £115,000 and cash at bank of £47,000, there is considered adequate funds for the operation of the museum for the next year ahead.

### Risk assessment

During the year, the charity trustees carried out a detailed review of its charitable activities and in that process assessed the potential for risks to the charity. As part of this process, the charity has a risk management strategy which covers: -

1. Financial Risks: this is the most common risk to be managed through budgeting, internal audit and proper financial procedures.
2. Reputational Risk: this would be unwelcome publicity which hinders the mission of the museum.
3. Statutory and legal requirements to cover health and safety, employment law, safeguarding and associated difficulties which could lead to compensation claims.
4. Operational Risk: threats to the ability of the museum to deliver its objectives.

The implementation of procedures designed to minimise any potential impact on the charity should any of those risks materialise, is documented with policies in place for Complaints, Data Protection, Health and Safety, School Safety, Access, Environmental Sustainability, Collections Development.

Approved on behalf of the Board of Trustees



Matt Salusbury  
Chairman

25<sup>th</sup> November 2024

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF DUNWICH COMMUNITY HERITAGE CENTRE FOR THE PERIOD ENDED 31 MARCH 2024**

I report to the members on my examination of the accounts of the Dunwich Community Heritage Centre for the period ended 31 March 2024, which are set out on pages 5 to 10.

**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 Charity'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**

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

- i. the accounting records were not kept in accordance with section 130 of the Act; or
- ii. the accounts did not accord with those accounting records; or
- iii. the accounts did not comply with the applicable accounting requirements concerning the form and contents 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.



Carl Page FCCA  
Ensors Accountants LLP

Member of the Institute of Chartered Accountants in England and Wales (ICAEW)

Blyth House  
Rendham Road  
Saxmundham  
Suffolk  
IP17 1WA

Dated ...5/12/2024.....

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
For the period ended 31 March 2024

		<b>31 Mar</b>		
		<b>2024</b>		
	<u>Note</u>	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>
		£	£	£
				<u>Total</u>
				£
<b>Income from charitable activities</b>	2			
<i>Voluntary Income</i>				
Grants		-	-	41,926
				41,926
<b>Total income</b>		-	-	41,926
				41,926
<b>Expenditure on charitable activities</b>	3			
Project manager costs		-		14,363
Other direct costs		-		2,083
Management and administration		885		-
				885
<b>Total expenditure</b>		885	-	16,446
				17,331
<b>Net incoming resources</b>		(885)	-	25,480
				24,595
<b>Transfers</b>				
Gross transfers between funds		-		-
				-
<b>Net movement in funds</b>		(885)	-	25,480
				24,595
<b>Total funds brought forward</b>				
As at 1 April 2023		-		-
Transferred from Dunwich Reading Room & Museum		21,000		-
				21,000
<b>Total funds carried forward</b>				
As at 31 March 2024		20,115	-	25,480
				45,595

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**BALANCE SHEET**  
**As at 31 March 2024**

	<u>Note</u>	<b>31-Mar 2024</b> £
<b>Current Assets</b>		
Debtors and prepayments		-
Cash at bank		47,516
Cash in hand		-
		<u>47,516</u>
<b>Current Liabilities</b>		
Creditors - amounts falling due in one year	6	(1,921)
		<u>45,595</u>
<b>Net Current Assets</b>		<u>45,595</u>
<b>Total Net Assets</b>		<u><u>45,595</u></u>
Represented by:		
<b>Funds</b>	7	
Unrestricted		
General reserve		20,115
Restricted		
National Lottery TWF Fund		25,480
		<u>45,595</u>
		<u><u>45,595</u></u>

Approved by the Board on 25th November 2024  
and signed on its behalf



Matt Salusbury  
Chairman

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period ended 31 March 2024**

**1 ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

The charity constitutes a public benefit entity as defined by FRS 102.

**Preparation of accounts on a going concern basis**

The assessment of the trustees is that the charity is a going concern.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity has sufficient certainty that receipt of the income is probable and the amount can be measured reliably. Income from investments is included on an accrual basis for the period which the income relates.

**Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the Trustee's Annual Report.

**Outgoing resources**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants offered subject to conditions which have not been met at the year end date are noted as commitment but not accrued as expenditure.

**Tangible fixed assets**

An asset is capitalised if costing more than £500. Depreciation is provided at these annual rates in order to write off the cost less residual value of each asset over its estimated useful life.

Land and buildings	0% straight line basis,
Temporary buildings	10% straight line basis
Plant and machinery	20% straight line basis
Fixtures & fittings	20% straight line basis

**Investments**

Investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on the revaluations throughout the year.

**Stock**

Stocks are valued at the lower of cost or market value.

**Taxation**

The charity is exempt from tax on its charitable activities.

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the period ended 31 March 2024

**1 ACCOUNTING POLICIES (CONTD)**

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors, or which have been raised by the charity for a particular purpose, or which are imposed by the scheme which governs the charity. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**2 INCOMING RESOURCES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	2024 <u>Total</u>
	£	£	£	£
<b>Income from charitable activities</b>				
<i>Voluntary Income</i>				
Donations	-		-	-
Donations eligible for gift aid	-		-	-
Grant income - National Lottery TWF fund	-		41,926	41,926
Gift Aid reclaimable	-		-	-
	<u>-</u>	<u>-</u>	<u>41,926</u>	<u>41,926</u>
<b>Total income</b>	<u>-</u>	<u>-</u>	<u>41,926</u>	<u>41,926</u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period ended 31 March 2024**

**3 OUTGOING RESOURCES**

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	2024
	£	£	£	£
<b>Expenditure on charitable activities</b>				
<i>Project manager costs</i>				
Project managers	-		14,363	14,363
	-	-	14,363	14,363
<i>Other direct costs</i>				
Archive and curatorial expenses	-		56	56
Event costs	-		1,212	1,212
Advertising and promotional costs	-		39	39
Digital outputs costs	-		730	730
Equipment for digitisation	-		46	46
	-	-	2,083	2,083
<i>Management and administration</i>				
Printing, postage and stationery	13		-	13
Software training	483		-	483
Software subscriptions	24		-	24
Card machine reader hire fees	5		-	5
Independent examination fee	360		-	360
	885	-	-	885
<b>Total expenditure</b>	<b>885</b>	<b>-</b>	<b>16,446</b>	<b>17,331</b>

**4 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 March 2024 other than reimbursement of charity expenditure paid personally.

**5 STAFF COSTS**

There were no direct staff costs for the period ended 31 March 2024. The managerial positions are fulfilled under freelance working.

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the period ended 31 March 2024

**6 CREDITORS**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> 2024
	£	£	£
Trade creditors	315	-	315
Accrued expenses	385	1,221	1,606
	<u>700</u>	<u>1,221</u>	<u>1,921</u>

**7 MOVEMENT IN FUNDS**

	<u>Balance</u> <u>b/fwd</u> <u>01.04.2023</u>	<u>Net</u> <u>movements</u>	<u>Transfers</u>	<u>Balance</u> <u>c/fwd</u> <u>31.03.2024</u>
	£	£	£	£
<b>Unrestricted funds</b>				
General Reserve	-	(885)	21,000	20,115
	<u>-</u>	<u>(885)</u>	<u>21,000</u>	<u>20,115</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund	-	25,480	-	25,480
	<u>-</u>	<u>25,480</u>	<u>-</u>	<u>25,480</u>
<b>TOTAL FUNDS</b>	<u>-</u>	<u>24,595</u>	<u>21,000</u>	<u>45,595</u>

Net movement in funds, included in the above are as follows:-

	<u>Incoming</u> <u>resources</u>	<u>Resources</u> <u>expended</u>	<u>Gains and</u> <u>losses</u>	<u>Movement</u> <u>in funds</u>
	£	£	£	£
<b>Unrestricted funds</b>				
General Reserve	-	885	-	(885)
	<u>-</u>	<u>885</u>	<u>-</u>	<u>(885)</u>
<b>Restricted Funds</b>				
National Lottery TWF Fund	41,926	16,446	-	25,480
	<u>41,926</u>	<u>16,446</u>	<u>-</u>	<u>25,480</u>

**THE DUNWICH COMMUNITY HERITAGE CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the period ended 31 March 2024**

**8 RECONCILIATION OF FUNDS TO ASSETS**

	<u>Tangible</u> <u>Fixed</u> <u>Assets</u> £	<u>Fixed</u> <u>Asset</u> <u>Investments</u> £	<u>Net</u> <u>Current</u> <u>Assets</u> £	<u>Total</u> <u>Funds</u> <u>31.03.2024</u> £
<b>Unrestricted Funds</b>				
General Reserve	-	-	20,115	20,115
	-	-	20,115	20,115
<b>Restricted Funds</b>				
National Lottery TWF Fund			25,480	25,480
	-	-	25,480	25,480
<b>TOTAL FUNDS</b>	-	-	45,595	45,595