

CHARITY REGISTRATION NUMBER: 528225

Saddleworth Museum
Unaudited Financial Statements
31 March 2025

GAZZARD AND CO
Chartered Certified Accountants
17 Queen Street
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Saddleworth Museum
Financial Statements
Year ended 31 March 2025

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Saddleworth Museum

Trustees' Annual Report

Year ended 31 March 2025

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

Reference and administrative details

Registered charity name	Saddleworth Museum
Charity registration number	528225
Principal office	High Street Uppermill Oldham OL3 6HS

The trustees

Mr John Hodges A.C.I.S.
(Chairman)
Mr Stephen Whitehead
Mr Neil Barrow
(Secretary/Treasurer)

Company secretary	Neil Barrow
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Independent examiner	Gazzard & Co 17 Queen Street Oldham Lancs OL1 1RD
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Structure, governance and management

Saddleworth Museum is a Charitable Trust governed by a Trust Deed.

The trustees named on page 1 have served throughout the year. Appointment of trustees is governed by the Trust Deed. The trustees are authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Saddleworth Museum

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Objectives and activities

- To collect and preserve historical material relevant to Saddleworth
- To encourage access to these collections for educational and research purposes
- To provide displays using these collections to illustrate and interpret the history and landscape of Saddleworth.
- To stage special exhibitions and events which supplement the semi permanent displays or which further the cultural and social aims of the Museum.
- To work closely with schools and other local, regional and national organisations.
- To develop the use of the Art Gallery as a multi-purpose space which fulfils the interpretive, cultural and social functions of the Museum.
- To manage the museum and gallery in a professional manner and on a sound financial basis.
- To act as a community resource for groups, charities and individuals who are providing community services to the area, through events, lectures, charity fundraising, education etc.

The principal activity of the charity was the operation of Saddleworth Museum, Uppermill.

Saddleworth Museum

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Achievements and performance

The museum continues to provide a valuable resource for local people in the preservation of the area's history. The museum has many enquiries relating to the areas local history particularly those doing family history. The Gallery area continues to showcase art exhibitions in various media over the year with work being shown including photographic, paintings etc. The artists / photographers are local, regional and have included the Saddleworth Group of Artists who hold their Summer and Winter exhibitions, the Yorkshire Monochrome Group showcases black and white photography. The museum also featured an exhibition of old photographs from the extensive collection of these in the archives. The exhibition also launched a new service - 'Find my Picture' where people are invited to fill a form asking us if there are any specific locations that they are interested in seeing photographs. The museum then searches its collection and if any are found matching the persons request, we can provide prints for a fee. This has proved successful and popular. The museum continues to be supported by the Friends of Saddleworth Museum whose members support the museum and gallery through an annual membership which gives them free access throughout the year. The Friends continue to run various events fundraising to support the working of the museum. The museum also runs a '200 Club' lottery with members paying an annual subscription to be entered in a draw each month with a percentage of the income going towards the museum and the rest for prize money. The museums gallery space continues to provide a Community Resource area for various events and groups - these include the Canalside Quilting Group which meets every Tuesday for members to work and share their interest in this craft - a weekly art group which encourages people of all levels to have a go at working in various media - the Saddleworth Historical Society also holds its monthly lectures - and the Friends use it for events. The museum also holds occasional film and photograph shows showcasing those that are in the museum archives collection.

The museum continues to be supported by the local Oldham Metropolitan Borough Council with a grant of £21,850 supporting the museums running costs. The museum still employs two part time paid staff - mainly the curator and a front of house reception and shop sales person. There is also a bookkeeper who is paid prorata. The rest of the work is done by volunteers with a dedicated team working on displays and collections. There is also a dedicated team who carry out maintenance in all areas as well as supporting the exhibition and collection volunteers. The provision of educational workshops has not picked up since the pandemic of 2022 and the museum is looking at ways either through grants or its own fundraising to redress this. The running of the museum and gallery is inevitably reliant on financial support either through money it raises itself or through the provision of grants. This balance between income and costs becomes tighter every year as costs continue to rise particularly in the provision of gas and electric. There is a view by the public that as a registered charity we get lots of things free or at reduced cost. A good example of the costs we have to cover is the insurance which we have for damages accidents etc. and currently this is £6,000 annual charge. In September we were successful in gaining a grant from the Heritage Lottery Fund of £228,845.00 plus £15,000.00 from Saddleworth Hydro. These funds will finance a new roof and kitchen in the Community Gallery and fund a Project Manager and Development Lead for 18 Months to deliver the Project. The Project will also focus on Organisational Structures, Decision-making, Volunteer development and producing a Forward Plan (Business Plan) for consideration of the Board.

Peter Fox - Curator on behalf of the Trustees of Saddleworth Museum

Financial review

Details are shown in the body of the Accounts.

Plans for future periods

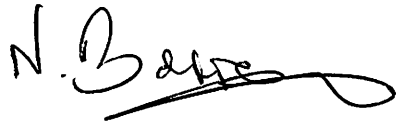
The Museum continues to look to maintain its current standards.

Saddleworth Museum

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 31 March 2026 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'N. Barrow', with a long, sweeping horizontal stroke extending to the right.

Mr Neil Barrow (Secretary/Treasurer)
Trustee

Saddleworth Museum

Independent Examiner's Report to the Trustees of Saddleworth Museum

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Saddleworth Museum ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.



Gazzard & Co
Independent Examiner

17 Queen Street
Oldham
Lancs
OL1 1RD

31 March 2026

Saddleworth Museum
Statement of Financial Activities
Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	98,933	—	98,933	35,755
Other trading activities	5	28,560	—	28,560	23,870
Investment income	6	2,250	—	2,250	712
Total income		<u>129,743</u>	<u>—</u>	<u>129,743</u>	<u>60,337</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	8,280	—	8,280	8,280
Costs of other trading activities	8	18,463	—	18,463	17,095
Expenditure on charitable activities	9,10	45,751	22,305	68,056	62,267
Total expenditure		<u>72,494</u>	<u>22,305</u>	<u>94,799</u>	<u>87,642</u>
Net income/(expenditure) and net movement in funds		<u>57,249</u>	<u>(22,305)</u>	<u>34,944</u>	<u>(27,305)</u>
Reconciliation of funds					
Total funds brought forward		154,495	968,778	1,123,273	1,150,578
Total funds carried forward		<u>211,744</u>	<u>946,473</u>	<u>1,158,217</u>	<u>1,123,273</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Saddleworth Museum
Statement of Financial Position
31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	1,044,710	1,068,408
Current assets			
Stocks	17	4,574	3,752
Debtors	18	5,413	2,493
Cash at bank and in hand		<u>125,530</u>	<u>74,697</u>
		135,517	80,942
Creditors: amounts falling due within one year	19	<u>22,010</u>	<u>26,077</u>
Net current assets		113,507	54,865
Total assets less current liabilities		<u>1,158,217</u>	<u>1,123,273</u>
Net assets		<u>1,158,217</u>	<u>1,123,273</u>
Funds of the charity			
Restricted funds		946,473	968,778
Unrestricted funds		<u>211,744</u>	<u>154,495</u>
Total charity funds	20	<u>1,158,217</u>	<u>1,123,273</u>

These financial statements were approved by the board of trustees and authorised for issue on 31 March 2026, and are signed on behalf of the board by:



Mr Neil Barrow (Secretary/Treasurer)
Trustee

The notes on pages 9 to 17 form part of these financial statements.

Saddleworth Museum

Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income/(expenditure)	34,944	(27,305)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	23,698	23,947
Other interest receivable and similar income	(2,250)	(712)
Accrued income	(2,253)	(62)
<i>Changes in:</i>		
Stocks	(822)	81
Trade and other debtors	(2,920)	9,452
Trade and other creditors	(1,814)	27
Cash generated from operations	48,583	5,428
Interest received	2,250	712
Net cash from operating activities	50,833	6,140
Net increase in cash and cash equivalents	50,833	6,140
Cash and cash equivalents at beginning of year	74,697	68,557
Cash and cash equivalents at end of year	125,530	74,697

The notes on pages 9 to 17 form part of these financial statements.

Saddleworth Museum

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is High Street, Uppermill, Oldham, OL3 6HS.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long Leasehold Property	-	1% straight line
Fixtures and Fittings	-	20% straight line
Office Equipment	-	25% straight line
Property Improvements	-	2% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Saddleshworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	62,587	62,587	3,087	3,087
Saddleshworth Historical Society	960	960	1,095	1,095
Friends	8,223	8,223	8,446	8,446
Gift Aid	979	979	1,277	1,277
Grants				
Grants from OMBC	21,850	21,850	21,850	21,850
AIM grant	3,794	3,794	—	—
Sponsorship				
Business partners	540	540	—	—
	<u>98,933</u>	<u>98,933</u>	<u>35,755</u>	<u>35,755</u>

Saddleworth Museum

Notes to the Financial Statements (continued)

Year ended 31 March 2025

5. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Shop income	8,319	8,319	8,046	8,046
Admissions	8,608	8,608	8,148	8,148
Sundry Income	11,633	11,633	7,616	7,616
Education	—	—	60	60
	<u>28,560</u>	<u>28,560</u>	<u>23,870</u>	<u>23,870</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Building society interest	2,250	2,250	712	712

7. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of generating income - Curator salary, NIC & pension	8,280	8,280	8,280	8,280

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Shop costs	18,463	18,463	17,095	17,095

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Museum	6,433	—	6,433
Support costs	39,318	22,305	61,623
	<u>45,751</u>	<u>22,305</u>	<u>68,056</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Museum	4,657	—	4,657
Support costs	35,305	22,305	57,610
	<u>39,962</u>	<u>22,305</u>	<u>62,267</u>

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Museum	6,433	–	6,433	4,657
Governance costs	–	61,623	61,623	57,610
	<u>6,433</u>	<u>61,623</u>	<u>68,056</u>	<u>62,267</u>

11. Analysis of support costs

	Museum and Education	Total 2025	Total 2024
	£	£	£
Staff costs	1,313	1,313	1,096
Premises	27,482	27,482	25,006
Finance costs	922	922	900
Depreciation	23,698	23,698	23,947
Bank charges	1,139	1,139	392
Administration costs	308	308	633
Office sundries	6,761	6,761	5,636
	<u>61,623</u>	<u>61,623</u>	<u>57,610</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>23,698</u>	<u>23,947</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>922</u>	<u>900</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>24,155</u>	<u>22,652</u>

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Staff costs *(continued)*

The average head count of employees during the year was 2 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Curator	1	1
Museum/Shop/TIC	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Property Improvement s £	Total £
Cost					
At 1 April 2024 and 31 March 2025	<u>70,626</u>	<u>45,349</u>	<u>3,885</u>	<u>1,158,266</u>	<u>1,278,126</u>
Depreciation					
At 1 April 2024	90	45,349	3,362	160,917	209,718
Charge for the year	<u>10</u>	<u>–</u>	<u>523</u>	<u>23,165</u>	<u>23,698</u>
At 31 March 2025	<u>100</u>	<u>45,349</u>	<u>3,885</u>	<u>184,082</u>	<u>233,416</u>
Carrying amount					
At 31 March 2025	<u>70,526</u>	<u>–</u>	<u>–</u>	<u>974,184</u>	<u>1,044,710</u>
At 31 March 2024	<u>70,536</u>	<u>–</u>	<u>523</u>	<u>997,349</u>	<u>1,068,408</u>

17. Stocks

	2025 £	2024 £
Shop stock of goods for resale	<u>4,574</u>	<u>3,752</u>

18. Debtors

	2025 £	2024 £
Trade debtors	3,380	325
Prepayments and accrued income	<u>2,033</u>	<u>2,168</u>
	<u>5,413</u>	<u>2,493</u>

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,079	2,121
Accruals and deferred income	6,505	8,758
Social security and other taxes	426	198
Other creditors	14,000	15,000
	<u>22,010</u>	<u>26,077</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	136,885	129,743	(72,494)	194,134
Future Capital Expenditure Fund	17,610	—	—	17,610
	<u>154,495</u>	<u>129,743</u>	<u>(72,494)</u>	<u>211,744</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	141,885	60,337	(65,337)	136,885
Future Capital Expenditure Fund	17,610	—	—	17,610
	<u>159,495</u>	<u>60,337</u>	<u>(65,337)</u>	<u>154,495</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Heritage Lottery Fund	849,708	—	(22,305)	827,403
Special Donations (Refurbishment)	111,862	—	—	111,862
SAS (Heating)	7,208	—	—	7,208
	<u>968,778</u>	<u>—</u>	<u>(22,305)</u>	<u>946,473</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Heritage Lottery Fund	872,013	—	(22,305)	849,708
Special Donations (Refurbishment)	111,862	—	—	111,862
SAS (Heating)	7,208	—	—	7,208
	<u>991,083</u>	<u>—</u>	<u>(22,305)</u>	<u>968,778</u>

Saddleworth Museum

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	107,857	936,853	1,044,710
Current assets	125,898	9,620	135,518
Creditors less than 1 year	(22,011)	–	(22,011)
Net assets	211,744	946,473	1,158,217

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	109,250	959,158	1,068,408
Current assets	71,323	9,620	80,943
Creditors less than 1 year	(26,078)	–	(26,078)
Net assets	154,495	968,778	1,123,273

22. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	74,697	50,833	125,530

Saddleworth Museum
Management Information
Year ended 31 March 2025

The following pages do not form part of the financial statements.

Saddleworth Museum

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	62,587	3,087
Saddledworth Historical Society	960	1,095
Friends	8,223	8,446
Gift Aid	979	1,277
Grants from OMBC	21,850	21,850
AIM grant	3,794	—
Business partners	540	—
	<u>98,933</u>	<u>35,755</u>
Other trading activities		
Shop income	8,319	8,046
Admissions	8,608	8,148
Sundry Income	11,633	7,616
Education	—	60
	<u>28,560</u>	<u>23,870</u>
Investment income		
Building society interest	<u>2,250</u>	<u>712</u>
Total income	<u>129,743</u>	<u>60,337</u>

Saddleworth Museum

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Costs of raising donations and legacies		
Wages and salaries	<u>8,280</u>	<u>8,280</u>
Costs of other trading activities		
Opening stock	3,752	3,833
Purchases	4,723	3,484
Closing stock	4,574	3,752
Wages and salaries	14,562	13,275
Repairs and maintenance	—	255
	<u>18,463</u>	<u>17,095</u>
Expenditure on charitable activities		
Wages and salaries	1,313	1,097
Rates and water	2,818	2,080
Light and heat	12,300	11,392
Other establishment	10,904	10,139
Legal and professional fees	923	900
Telephone	1,459	1,394
Depreciation	23,698	23,947
Museum expenses	5,242	3,241
Education	2,638	2,441
Office sundries	6,761	5,636
	<u>68,056</u>	<u>62,267</u>
Total expenditure	<u>94,799</u>	<u>87,642</u>
Net income/(expenditure)	<u>34,944</u>	<u>(27,305)</u>

Saddleworth Museum

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Costs of raising donations and legacies		
Costs of generating income - Curator salary, NIC & pension		
Curators wages and salaries	8,280	8,280
	<u>8,280</u>	<u>8,280</u>
Costs of raising donations and legacies	<u>8,280</u>	<u>8,280</u>
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Shop costs - opening stock	3,752	3,833
Shop costs - purchases	4,723	3,484
Shop costs - closing stock	(4,574)	(3,752)
Shop costs - wages and salaries	14,562	13,275
Shop costs - repairs & maintenance	-	255
	<u>18,463</u>	<u>17,095</u>
Costs of other trading activities	<u>18,463</u>	<u>17,095</u>
Expenditure on charitable activities		
Museum		
<i>Activities undertaken directly</i>		
Museum expenses	4,103	2,849
Special events costs	2,330	1,808
	<u>6,433</u>	<u>4,657</u>
Governance costs		
Bookkeeper	1,313	1,097
Governance costs - water	2,818	2,080
Governance costs - light & heat	12,300	11,392
Governance costs - other establishment	10,904	10,139
Governance costs - accountancy fees	923	900
Governance costs - telephone	1,459	1,394
Governance costs - depreciation	23,698	23,947
Bank charges	1,139	392
Administrative costs	308	633
Office sundries	6,761	5,636
	<u>61,623</u>	<u>57,610</u>
Expenditure on charitable activities	<u>68,056</u>	<u>62,267</u>