

Charity Registration No. 1001560

Company Registration No. 02564153 (England and Wales)

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Brighton Toy and Model Museum

BRIGHTON TOY AND MODEL MUSEUM

LEGAL AND ADMINISTRATIVE INFORMATION

The Directors of the Company who were in office during the year and up to the date of signing the financial statements were:

Directors Christopher Littledale
Victor Michel (chairman)
Anthony Capo-Bianco
Alan Pett
Hugo Marsh
Peter Bryant
Lord Faulkner of Worcester
Glenn Butler
Nicholas Oddy
Richard Vernon
Nicholas Mosley

Trustees Christopher Littledale
Anthony Capo-Bianco
Alan Pett
Victor Michel (chairman)
Hugo Marsh
Peter Bryant
Lord Faulkner of Worcester
Glenn Butler
Nicholas Oddy
Richard Vernon
Nicholas Mosley

Charity number 1001560

Company number 02564153

Principal address 52-55 Trafalgar Street
Brighton
East Sussex
BN1 4EB

Accountants John Tuffin & Co
12/13 Ship Street
Brighton
East Sussex
BN1 1AD

BRIGHTON TOY AND MODEL MUSEUM

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Trustees' Annual Report for the period

From 01/01/2024 to 31/12/2024

Charity name: Brighton Toy & Model Museum

Charity registration number: 1001560

Objectives and Activities

Objectives of the Charity

Brighton Toy and Model Museum exhibits, preserves and cares for important models and toys from the last three centuries. It makes them available for viewing by schools and the public, inspiring and educating people of all ages.

Main activities of the Charity in relation to those purposes for the public benefit

The trustees have had regard to the guidance issued by the Charity Commission on public benefit.

The Museum cares for about 15,000 objects, of which approximately two-thirds are on display. It holds about 11,000 objects owned by or permanently loaned to the Littledale-Brough Trust (Collections Trust) on permanent long-term loan to the Museum. These comprise Railway, aircraft, ships, road vehicles, dolls' houses & furniture, puppets, construction sets, Meccano, lead figures, models, kitchen stoves and accessories. The Museum also displays and cares for collections of significant international importance which are on loan to the Museum. It makes them accessible to the public whilst ensuring their care and preservation in accordance with museum accreditation standards of SPECTRUM.

Specialist conservation work is undertaken as necessary on the significant models in the collection ensuring their preservation and enhancing their display. In addition, the Museum follows good environmental control monitoring and procedures in accordance with Museum accreditation standards.

The Museum is open to the public for five days a week, including Saturdays, throughout the year. It also opens occasionally on Sundays for public workshops and events and occasionally on Mondays for events, groups and tours. It is accessible for wheelchair users and welcomes people with varying social or physical needs. It offers trails, quizzes and guided tours to help inform and inspire visitors. Quizzes and trails for younger visitors are available in French, Italian, Spanish and German as well as English, encouraging foreign visitors to engage more closely with objects on display. A professional guidebook with high quality images is available to buy and provides visitors with a great souvenir of their visit. There is also an audio guide which highlights the back stories to a range of items in the collection.

The Museum provides a varied school programme to fit in with the School Curriculum. The Museum welcomes visits from schools all over Southern England as well as from further afield and also international groups or schools.

Public family workshops and other community events are offered by the Museum to inspire visitors and increase awareness and access of the collections and the Museum.

Policy on social investment including programme related investment

The Museum involves itself to a high degree with other agencies to improve the streetscape and museum entrance. The Museum was an official Visit Brighton Information Point until recent years when Brighton City Council made cuts to the service, no longer providing leaflets and dispensers due to lack of funds and instead concentrating on promoting Brighton outside of the city to attract visitors. The Museum however managed to retain the Visitor Information Point sign and continues to offer tourist information, and encourage the development of a Cultural route from Brighton Railway Station to the Royal Pavilion. The Museum is also leading on the Trafalgar Street Project, a project to regenerate Trafalgar Street, improving visitors' first impression of Brighton, encouraging people from Brighton station to access the North Laine area, supporting local independent traders in our community.

Contribution made by volunteers

The Museum relies on volunteers to help run the museum and ensure that it opens 37 hours a week. Volunteers work on a variety of jobs such as the till, marketing, assisting with public events and shop sales. In addition, some volunteers work on specific museum projects such as Inventory documentation work and object research. During the year there were 20 volunteers in the Museum contributing approximately 100 hours of time a week. They comprise volunteers, students looking for work experience and people working part-time looking for jobs in the sector. Seven of these were new volunteers showing that the Museum continues to attract and also retain its volunteers. Brexit however continues to impact on our offer of internships to European students due to the prohibitive costs involved in sponsoring the interns. The Museum works with several organisations including the Community Base and Universities to attract new volunteers.

Sponsors

The Museum has several sponsors who contribute financially or with services to help the museum.

Achievements and Performance

Visitor admissions

The museum performed strongly during 2024 and as in previous years, exceeded expectations, attracting a record number of visitors. In total, almost 17,000 visitors (excluding school groups and those attending an evening event) came to the museum during the year compared to the previous highest number recorded of 16,000 in 2023. This suggests that the museum continues to be seen as a very engaging place to visit with something to offer all generations of families. The draw of popular new exhibits such as the Peel P50 car accounted for significant peaks in visitor admissions when first displayed.

The number of OAP and Adult ticket sales increased significantly in 2024 compared to 2023 by 15% and 14% respectively. Family ticket sales increased marginally by 1% and the number of child ticket sales decreased by 3%, which in part reflected the very high level of child tickets sold in 2023 as all visitor categories had increased on 2022 numbers. Adults and family members make up 70% of the annual visitor numbers, in keeping with previous years, OAPs comprise 17% and children comprise 13%.

Events and Activities in the museum.

The Museum was busy with events spread out throughout the year.

In line with previous years, the Museum held two train running days during the year, in March and October. While ticket sales for March were lower than in 2023, the train running days was still very well attended, attracting in total 364 visitors, an increase of 5% on 2022.

The Museum continued to build its reputation for being part of local cultural festivals. During Brighton Fringe the Museum was used as a venue over several days by four different acts. Through trial and error, the Museum has found the shows which attract most people are those which are family orientated or benefit from being in the museum setting. The Museum continued to be a venue for Sofar Sounds concerts with three events held during the year. One of these was for World Hearing Day in partnership with Mumbli, a Hearing Wellness Company.

The Museum ran its first Festive Fair, including Santa's Grotto in mid-December. The Fair coincided with the local Artist Open House event and included 13 artists selling their crafts on stalls throughout the museum. Father Christmas was well attended with all 50 spaces booked. The Museum also continues trying to promote itself as a venue for hire for corporate and special celebrations and was chosen as a venue for a local resident's 60th birthday party.

Public Engagement

Several tours were given throughout the year, raising the profile of the Museum amongst different audiences. Tours continue to be popular with special interest groups including local U3A groups, Burgess Hill Lions (who also gave £2k towards the TSP) as well as Limitless Travel, a company which works with people with disabilities.

In June the Museum was invited to take part in the Charity Open Day on Pavilion Gardens for the third year alongside other popular local charities. The Museum also took part in the national Heritage Open Days event in September with both tours being sold out. The Museum tour received lots of social media publicity as one of the key events they publicised.

The Museum organised its third annual free open afternoon for North Laine Residents and plays a lead role in the Trafalgar Street Project, involving local traders and residents in the area. This open day event attracts increasing numbers of local residents each year so looks to become a regular feature of the Museum's calendar. The North Laine Community Association has expressed its gratitude to the Museum for organising this event and fostering closer links with local residents.

In March the Museum hosted a 'Meet the Editor' Event, a business networking event offering the opportunity to meet the Argus editor which was well attended by local business people. The General Manager (GM) also became an active member of the Community Rail Steering Committee and the Museum hosted one of their regular meetings in the Museum. The Museum also hosted a coffee morning for Brighton Past, a facebook group with 68,500 followers

Other collaborations entered into by the GM included Komedia Productions in December to help promote their family friendly Christmas Show, as well as collaborations with the Loneliness Charity 'Together Co' and the Pocklington Trust, a charity for the visually impaired. She also led tours of children from the Extra Time Project, a respite project for KS 3 children helping them to remain in mainstream education.

Media and Television

During the year, as a result of the display of the Peel P50, the Museum was featured on BBC South East Today, BBC Breakfast National and BBC Radio Sussex. In July, the Director appeared on TV Meridian to talk about the display of Meccano boxes.

The Museum continues to maintain a high profile and support from BBC radio Sussex and the local Argus newspaper. The GM featured on a double page spread in the Argus about the Trafalgar Street Regeneration Project in December 2024. During the year, the Museum also featured in a Caravan and Camping Club article promoting the Museum as a place to visit.

The Museum also continues to have a strong social media presence across some of the most popular platforms such as Facebook, Instagram and Twitter/X, sharing stories and information about the collection and events in the museum.

The Brighton Toy and Model Index which is the Museum's online toy encyclopaedia continues to grow and at the date of this report has 9,941 pages and 12,078 images. Over 108,000 users accessed this database in 2024 with 57% of these accessing the site from the UK. Site visitors from a total of 98 countries accessed the pages, primarily from English-speaking countries and Europe but also from countries from as far afield as Japan, South Africa, Russia and Uzbekistan.

Exhibitions

In March 2024, the Peel P50 car, the world's smallest production car, was loaned to the Museum for display in the Museum Lobby.

In April 2024, a large collection of Budgie diecasts was loaned by one of the Trustees to the Museum, many of which were immediately put on display, complementing the other cabinet of Budgie models already exhibited in the Museum. The same Trustee also loaned a small collection of Mechanics Made Easy Tins, which were put on display in the Meccano cabinet in May 2024.

In late December the Museum removed a large collection of Hornby and Hornby Dublo from two large display cabinets in preparation for return to the lender. New displays for these cabinets were curated and put on show in early 2025.

Education Programme

The revised education offer comprises three workshops linked to the National Curriculum on Toys Through the Ages which explores timelines, the materials toys are made from and how they move. This is designed for Early Years, Key Stage 1 and Key Stage 2. There is also a STEM workshop for older Key Stage 2 children called 'Real Life Made Miniature' looking at and exploring simple scientific forces to understand what makes things move. A new literacy story telling workshop is now offered in the afternoons to encourage schools to pay to stay for the day. Based on the Five Fingers of Storytelling, children explore the collection to bring their favourite characters to life in a story. Sessions are delivered by the General Manager and Assistant Manager.

In total 31 schools visited the Museum in 2024 with some of the larger schools bringing more than one class and visiting over several days. As the education workshops are delivered by contracted museum staff there is increased flexibility to accept visits of smaller groups from private and Special Needs schools. The workshops are continuing to get excellent feedback from teachers and the additional storytelling workshop in the afternoon has resulted in an increased number of schools staying for the day. In total 1093 school children accompanied by approximately 218 support staff visited the Museum during the year. As in previous years, whilst most schools coming to the Museum were based in Brighton, East and West Sussex, some came from as far as Surrey and Kent. In 2024 the location of schools visiting the Museum comprised:

Brighton area – 9
East Sussex - 9
West Sussex – 10
Surrey – 2
Kent - 1

2024 Updates and improvements

March – December

- Peel P50 car loaned to the Museum and put on display until 2025

April

- Loan of Budgie Collection and put on display

May

- Mechanics Made Easy Tins loaned and put on display
- Purchase of Biscuit Tin Collection

June

- Redisplay of the Minic Ships cabinet

July

- Redisplay of the Biscuit Tin Collection

December

- Seasonal snowy Lego display
- Three Astra satellite contractor models were donated and put on display with Concorde redisplayed alongside.

Acquisitions

During the year the Littledale Brough Trust purchased the Marsh H2 Atlantic Southern Railway 'The Needles', as well as an LBSCR H2 Atlantic. These have been placed on display on the Museum layout.

The Biscuit Tin collection, previously on loan, was purchased by the Peter Dunk Memorial Trust in May 2024, ensuring its continued display in the Museum.

A large collection of Paddington bears and Paddington related ephemera was donated to the Museum in December 2024, and put on display in early 2025.

Maintenance projects

The Museum continues to make significant improvements to the underpass by painting over the tagging and graffiti as soon as it appears. This has proved a major deterrent as fewer incidents occur. The GM was given the award of Community Minded Manager by the North Laine Residents in recognition of her and the Museum's contribution to maintaining and improving the appearance of the underpass and creating an annual open day for local residents.

During the year work continued in the Museum's mezzanine storage area, creating efficient storage racking for commission and donation sales. In addition, work started on the refit of the GM's office, removing very old carpet.

Staff continue to monitor the water ingress, an ongoing problem in the Museum, especially during periods of heavy rainfall. The floor and walls of the female toilets were painted during the year, but it is difficult to keep the area looking well-maintained due to the constant challenge of water ingress. In addition the area around the Emergency exit and Front Entrance

were cleaned and painted, and the external Mural was also cleaned, giving a fresher external appearance to the Museum.

Museum management

The Museum staff currently comprises three full-time salaried staff of a General Manager, Assistant Manager and Digital Manager as well as a part time Finance Manager who also works as Collections Management Officer on a temporary basis until the Museum's Documentation project is complete.

Accreditation and Collections work

The Museum continued its work on its Inventory documentation project using the digital cataloguing system eHive. Volunteers and two members of staff have worked hard to clear backlogs, documenting and photographing objects on display and in stores. The recruitment of an intern using grant money from November 2023 to February 2024 enabled a start in the cataloguing of objects in the stores. As at the date of this report the Museum has catalogued and photographed approximately 5,400 objects including 900 objects in stores to SPECTRUM standards, representing approximately 50% of all objects. Objects in stores have been repacked and sorted as part of this ongoing project, ensuring a more efficient use of space. There is now greater control over any incoming objects which are catalogued on a timely basis, as well as over any movements of objects, thereby reducing the risk of future inventory backlogs. The Museum is currently reviewing Loan Agreements to ensure these are up to date.

In addition, staff responded to public enquiries and enhanced the quality of displays and interpretation. The online information database continues to grow enhancing the Museum's global reputation, encouraging visitors, and supporting the Museum's educational outreach.

Trafalgar Street Project

The Museum continued to promote its fundraising campaign for the Trafalgar Street Regeneration Project. During the year it ran two Crowdfunder campaigns and continued with its ongoing JustGiving page. The retail stock developed for the Project has proved popular, especially the £5 supporters' badges. Other retail stock includes commemorative nameplates or plaques sold in the museum shop as well as Sponsorship plaques of the Top Ten treasures. So far the Museum has sold 13 plaques out of a total of 100 and 3 of the Top Ten treasures.

In addition the Museum continued to benefit from two fundraising Cocktail and Canape events in 2024 organised by BITE Sussex in collaboration with various cocktail bars and restaurants.

The need for further fundraising and ongoing discussions about the scope of the Project prevented the Museum from commencing work on the Trafalgar Street Regeneration Project in 2024. Planning Consent ran out in September 2024 and the Museum reapplied for it successfully but this all took a while. As at the date of this report, the Museum is planning on commencing work on The Trafalgar Street Project in Summer 2025, with a revised scope comprising the Main Entrance, lighting, signage and CCTV in order to keep within an affordable budget. It is hoped that the works on Arch 4 will take place at later stage.

Financial Review

Review of the Charity's financial position at the end of the period

The Museum continues to maintain a strong financial position and over the years has managed to build up healthy reserves due to careful monitoring of costs and generous donations and sponsorship. In 2024, the Museum recorded an overall profit for the year of £3,708. Of this profit, £7,551 related to restricted funds with the Museum recording a small net loss of £3,843 for its own activity and unrestricted funds.

The record number of visitors that the Museum continued to attract throughout the year, resulted in admissions income of £98.5k compared to £89k in 2023. Gift aid claimed on admissions amounted to £7,476 and provided a valuable additional source of funds. As in 2023, admissions income and its related gift aid in 2024 amounted to 50% of the Museum's total unrestricted income. Income from education was significantly up on the previous year and the Museum also benefitted from the high interest rates available on its cash reserves. Museum-related income streams such as education and events represented 6% of total income unrestricted income, retail sales amounted to 8% and bank interest represented 4.5%. The Museum continued to receive and rely on generous donations and sponsorship during the year which, with related gift aid, accounted for 30% of its total unrestricted income.

Most museum expenditure relates to staffing costs, rent, and specific museum project costs. Whilst operating costs were well-controlled, the Museum experienced unavoidable rises in premise costs of over 10% from the prior year, primarily due to increased insurance premiums and electricity bills. At the same time, office and general staff costs were kept 10-15% below previous years due to careful budgeting.

Restricted income relates primarily to money that has been donated to the Museum for specific purposes. These include Trustee donations made to the Management Fund of £2,186 with related gift aid of £552, as well as two grants, one funded by Art Fund for the purposes of employing an intern, the other funded by the Museum Development South East for the purchase of a Digital Collection Plate. These have been matched to related expenditure. In addition the Museum received restricted income of £17,493 for the Trafalgar Street Regeneration Project in the year from donations, fundraising events and sales.

The Charity's principal sources of funds

The Museum's principal sources of funds normally comprise visitor admission fees, retail sales in the museum shop, income from events and education workshops as well as donations and sponsorship. A major benefactor continues to give his full support to the Museum, its paid staff, and museum projects. The Museum claims gift aid on gift-aided admissions and donations as appropriate which also brings in important income.

The policy for holding reserves

The Museum maintains a healthy balance in reserves in order to ensure its financial sustainability. In the event of a significant drop in funding, it will become necessary to secure more private and commercial sponsors and make changes to the Museum's activities including extending the museum's public opening hours and further reviewing admission ticket prices and workshop events. The Museum will continue to seek private funding from collectors and supporters the world over.

The Museum holds reserves as at 31/12/2024 of £253,428 (2023: £249,720). Included in the Museum reserves as at year end is a restricted amount of £19,812 to be used solely for the Trafalgar Street Regeneration Project.

The Trustees do not consider that the Museum faces any risk as a going concern.

Structure, Governance and Management

Description of charity's trusts:	
Type of governing document	Trust deed, Memorandum and Articles of Association
How is the charity constituted?	Limited company
Trustee selection methods	Trustees are selected through proposal and agreement by the chairman and trustees

The charity's organisational structure and any wider network with which the charity works

The Museum is a full member of the Sussex Museums Group which includes over 45 private and local authority museums in Brighton, East and West Sussex. The Museum is also a member of AIM, the Association of Independent Museums.

As an accredited museum, the Museum keeps up to date with Accreditation requirements, submitting the Accreditation Return to Arts Council England when required.

The Museum is closely linked to and benefits from the Littledale-Brough Trust which holds about 11,000 objects owned by or permanently loaned to the Littledale-Brough Trust representing approximately 75% of the objects currently available to the Museum. Christopher Littledale who founded the Trust with Derek Brough is also the founder of the Museum and is currently both Director of the Museum and Chairman of the Littledale-Brough Trust. Many of the other Trustees of the Museum are also Trustees of the Littledale-Brough Trust.

The Museum is also closely linked to the Peter Dunk Memorial Trust, a company that was set up in 2022 with a bequest of money from Peter Dunk, with the stipulation that it be used as a collections fund for the Museum. Five of the Directors of the Peter Dunk Memorial Trust are also Trustees of the Brighton Toy and Model Museum.

Reference and Administrative details

Charity name	Brighton Toy and Model Museum
Other name the charity uses	
Registered charity number	1001560
Charity's principal address	52-55 Trafalgar Street Brighton, East Sussex BN1 4EB

Names of the charity trustees who manage the charity, and are also directors of the company

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Christopher Littledale	Founder/Director		
2	Victor Michel	Chairman		
3	Alan Pett	Trustee		
4	Hugo Marsh	Trustee		
5	Anthony Capo-Bianco	Trustee		
6	Peter Bryant	Trustee		
7	Neil Bennett	Trustee	Resigned 10/10/2024	
8	Lord Faulkner of Worcester	Trustee		
9	Glenn Butler	Trustee		
10	Nicholas Oddy	Trustee		
11	Victoria Kington	Trustee	Appointed 11/7/2024 Resigned 14/6/2025	
12	Richard Vernon	Trustee	Appointed 24/2/2025	
13	Nicholas Mosley	Trustee	Appointed 24/2/2025	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own asset	N/A

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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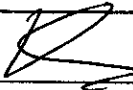
Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	VICTOR MICHEL	
Position (e.g. Secretary, Chair, etc)	Chair	

Date



Section A Independent Examiner's Report

**Report to the trustees/
members of**

Brighton Toy and Model Museum

**On accounts for the
year ended**

31/12/2024	Charity no (if any)	1001560
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Set out on pages

**Responsibilities and
basis of report**

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

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**

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:

- 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.

Signed:

Martina J. Macauley

Date:

24/6/2025

Name:

MARTINA J. MACAULEY

**Relevant professional
qualification(s) or
body (if any):**

CHARTERED ACCOUNTANT ICAEW

Address:

8 LLOYD ROAD
HOVE
E. SUSSEX BN3 6NL.

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.

BRIGHTON TOY AND MODEL MUSEUM

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<u>Incoming resources</u>					
Incoming resources from generated funds					
Voluntary income	2	52,000	14,705	66,705	64,343
Activities for generating funds	3	16,980	5,917	22,897	20,908
Incoming resources from charitable activities		141,998	1,569	143,567	124,321
Total incoming resources		210,978	22,191	233,169	209,572
<u>Resources expended</u>					
Costs of generating funds					
Costs of generating voluntary income	4	25,999	774	26,773	12,591
Fundraising trading: costs of goods sold	3, 4	11,391	1,091	12,482	7,751
Charitable activities	4	139,033	11,954	150,987	230,940
Governance costs	4	38,398	821	39,219	37,671
Total resources expended		214,821	14,640	229,461	288,953
Net incoming resources for the year/ Net movement in funds		(3,843)	7,551	3,708	(79,381)
Fund balances at 1 January 2024		237,459	12,261	249,720	329,101
Fund balances at 31 December 2024		233,616	19,812	253,428	249,720

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BRIGHTON TOY AND MODEL MUSEUM

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	7	10,310	13,859
Current assets			
Stocks		6,348	7,077
Cash at bank and in hand		241,741	233,017
Debtors	8	7,088	7,304
		<u>255,177</u>	<u>247,398</u>
Creditors: amounts falling due within one year	9	<u>(12,059)</u>	<u>(11,537)</u>
Net current assets		<u>243,118</u>	<u>235,861</u>
Total assets less current liabilities		<u>253,428</u>	<u>249,720</u>
Creditors: amounts falling due after one year		<u>(-)</u>	<u>(-)</u>
Total assets/(liabilities)		<u>253,428</u>	<u>249,720</u>
Income Funds			
Unrestricted funds	12	233,616	237,459
Restricted funds	12	19,812	12,261
Total Funds		<u>253,428</u>	<u>249,720</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standards for Smaller Entities (Effective April 2008).

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- the directors 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 companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 24 June 2025 and were signed on its behalf by:



CRC Littledale - Director

BRIGHTON TOY AND MODEL MUSEUM

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

Donations, grants and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Activities for generating funds represent income from sales of goods and are recognised when receivable.

Income from charitable activities is accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

1.3 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading within the museum's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and strategic requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.4 Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows.

Short leasehold	- in accordance with the property
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance

1.5 Stocks

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

BRIGHTON TOY AND MODEL MUSEUM**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Voluntary income

	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and grants	52,000	14,705	66,705	64,343
Donations and grants				
Unrestricted funds:				
Donations and grants			52,000	52,360
Restricted funds				
Donations (<£5,000)			14,705	10,451

3. Activities for generating funds

	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Activities for generating funds	16,980	5,917	22,897	20,908
Fundraising trading: costs of goods sold	(11,391)	(1,091)	(12,482)	(7,751)
Net Activities for generating funds	5,589	4,826	10,415	13,157

BRIGHTON TOY AND MODEL MUSEUM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4. Total resources expended

	Staff costs £	Depreciation £	Premises £	Projects £	Other costs £	Total 2024 £	Total 2023 £
Costs of generating funds							
Costs of generating voluntary income	24,290	-	-	560	1,923	26,773	12,591
Fundraising trading: costs of goods sold	6,072	-	1,404	1,064	3,942	12,482	7,751
	30,362	-	1,404	1,624	5,865	39,255	20,342
Charitable activities							
Museum facility	49,991	3,549	41,909	26,120	17,273	138,842	222,293
Education	12,145	-	-	-	-	12,145	8,647
Governance	30,362	-	-	-	8,857	39,219	37,671
	122,860	3,549	43,313	27,744	31,995	229,461	288,953

5. Net Incoming Resources for the Year

This is stated after charging:

	2024 £	2023 £
Depreciation	3,549	3,990
Auditor's remuneration	-	-

BRIGHTON TOY AND MODEL MUSEUM**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****6. Employees****Number of employees**

The average monthly number of employees during the year was:

2024 Number	2023 Number
4	4

Employment costs

	2024 £	2023 £
Wages and salaries	115,151	98,355
Social security costs	5,686	3,225
Pension costs	2,023	1,963
	<u>122,860</u>	<u>103,543</u>

Pension contributions are made under a defined contribution scheme.

7. Tangible Fixed Assets

	Leasehold £	Plant and machinery £	Fixtures and fittings £	Total £
COST				
At 1 January 2024	10,516	13,040	42,681	66,237
Additions in the year	-	-	-	-
And 31 December 2024	<u>10,516</u>	<u>13,040</u>	<u>42,681</u>	<u>66,237</u>
DEPRECIATION				
At 1 January 2024	9,012	11,057	32,309	52,378
Charge for year	1,504	489	1,556	3,549
At 31 December 2024	<u>10,516</u>	<u>11,546</u>	<u>33,865</u>	<u>55,927</u>
NET BOOK VALUE				
At 31 December 2024	-	1,494	8,816	10,310
At 31 December 2023	<u>1,504</u>	<u>1,983</u>	<u>10,372</u>	<u>13,859</u>

BRIGHTON TOY AND MODEL MUSEUM**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 DECEMBER 2024****8. Debtors**

	2024	2023
	£	£
Other debtors	5,369	2,313
Accrued income	1,719	4,991
	<u>7,088</u>	<u>7,304</u>

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other Creditors and accruals	11,318	9,628
Prepaid income	741	1,909
	<u>12,059</u>	<u>11,537</u>

10. Transactions with related parties

As at 31 December 2024 an amount of £1,085 was owed to the charity by Littledale Brough Trust (2023: £nil).

Small amounts (<£700 each) have been donated to the charity by 4 trustees during the year for the purpose of funding salary costs and to fund conservation works on items in the collection.

During the year a trustee received payments totalling £4,750 for specialised conservation work on exhibits and items in the collection.

11. Movements in Funds

The income funds of the charity include a number of restricted funds, comprising the following balances of donations held for a specific purpose

Restricted funds	Balance at 1 January 2024	Incoming resources	Outgoing resources	Balance at 31 December 2024
	£	£	£	£
Management Fund	-	2,738	2,738	-
Trafalgar Street Project	12,261	17,493	9,942	19,812
First Steps Grant	-	1,460	1,460	-
Income Generation Grant	-	500	500	-

BRIGHTON TOY AND MODEL MUSEUM

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Purposes of Restricted funds

Management Fund

Trustees and other individuals closely associated with the charity donated money to the Management fund, which was set up in 2009 to help pay the salary of the Museum General Manager .

Trafalgar Street Project

The Museum is fundraising for the Trafalgar Street Regeneration Project, a project led by the Museum. This involves a change to the façade of the Museum, additional lighting and improved security to regenerate the underpass from the station to act as a gateway to the North Laines. In addition to donations and grants received, the Museum held two crowdfunding campaigns during the year as well as fundraising events. The Museum has also designed specific retail stock items for sale and sponsorship with proceeds going to the Trafalgar Street Project. This project is still ongoing.

First Steps Grant

The Museum received a grant from Art Fund during 2023 specifically to pay the salary of a documentation intern from November 2023 to February 2024 as well as supplies needed for the Museum's documentation project. The grant funding was used as planned during the year.

Income Generation Grant

The Museum received a grant of £500 from Museum Development South East in October to purchase a Digital Collections Plate to facilitate card donations from visitors in the Museum.

12. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	10,310	-	10,310
Current assets	235,365	19,812	255,177
Creditors: amounts falling due within one year	(12,059)	-	(12,059)
Creditors: amounts falling due after one year	-	-	-
	<u>233,616</u>	<u>19,812</u>	<u>253,428</u>