THE FROME MUSEUM

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

Company Information

Trustees	MN Maggs (Chair) Ms A Pater (Co Vice Chair) Ms C Waldron (Co Vice Chair) AM Abraham Ms CM DeGroot Dr RG Heath
Company Secretary	BJ Marshall
Operations Committee	Trustees are all *ex officio* Members J Corfield BP Edwards V Lamb BJ Marshall J Ryman
Registered Office	1 North Parade Frome Somerset BA11 1AT
Independent Examiner	AA Liggatt FCA 16 Sunny Hill Nunney Frome Somerset BA11 4ND
Company No	2377177
Registered Charity No	1091103

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Independent Examiner's Report to the Trustees of The Frome Museum

I report on the accounts of the Trust for the year ended 31 December 2025, which are set out on pages 4 – 9.

Respective Responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act)
- to follow the procedures laid down the General Direction given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respects the requirements:

- to keep accounting records in accordance with Section 41of the Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act,

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

…….
AA Liggatt FCA
Frome, Somerset

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Annual Report of the Trustees 2025
Charity reference 1091103

Legal Status - The Frome Museum is a Company Limited by Guarantee Company number 2377177.

Governance - Trustees must number no fewer than five. As at 31 December 2025 the composition of the Trustees was as follows:

MN Maggs (Chair)
Ms A Pater (Co Vice Chair)
Ms C Waldron (Co Vice Chair)
AM Abraham
Ms CM DeGroot
Dr RG Heath

The Trustees are responsible for providing a clear strategy on all matters relating to the Museum, including financial matters, and that they comply with all necessary rules and legal obligations. The Museum has no paid staff and is run and managed entirely by volunteers. Trustees are recruited through their interest shown in the Museum and their willingness to accept the responsibilities of a Trustee. Appointments are made based on candidates' knowledge of and interest in the heritage sector; professional skills and experience; and demonstrable interest in local history.

Reserves

Total assets of £169,811 are held in four separate funds.

Unrestricted fund	£92,607
Repairing Building Fund	£45,000
Designated fund for replacing windows which includes FHBT Donation	£30,184
Rebranding Fund	£ 2,020

Objectives of the Charity

These are:

a: to collect, store and conserve artefacts and documents of historic, cultural and artistic importance on behalf of the people of Frome and District

b: to enable the general public to have access to the collection for investigation and study;

c: to provide a place where exhibitions can be mounted to inform, and for the

enjoyment of, the general public;

d: to foster an interest in history, especially in the young, and to promote an understanding of the relevance of the past to the society in which we live.

e: to provide a library service and information on Frome and District

Main Activities and Achievements of the Charity during the Year

Prior to re-opening for the season in March, the museum acquired new lighting and carpeting for the lower gallery, new signage and displays for the chemist's shop, a children's dressing up area, renewal and redisplay of the pub and forge sections, and an improved display of large items above the shops.

The museum's public year opened with a major two-part exhibition on the 17th century Trinity area of Frome. Part one covered the area's history and the 1960s/70s plans to clear the entire area as a "slum", while part two covered the community's grassroots resistance, ultimately saving much of the area from the bulldozers. The exhibition was accompanied by a new book published by the Frome Society. Other exhibitions and displays during the year included the River Frome (in association with the Friends of the River Frome), Fleeced, Hackled, and Thrown (textile production). VE/VJ Day 80 years, Windows Wanderland, and an offsite display of agricultural implements at Witham Friary.

In April, we welcomed Claire Crowther as our very first Poet-in-Residence. Over her six-month residency, Claire not only spent time talking to our visitors and running workshops, but also made use of our collections as inspiration for her own poetry. The residency was a great success and resulted in Claire writing a number of poems that were subsequently published.

The museum continued to host regular visits from school, Cub Scout, and similar groups, which are always well received.

Following an extended period of conservation, cataloguing, and digitization, the Singer collection of historic glass plate negatives was transferred on long-term loan to the Somerset Heritage Trust archive in Taunton where they will be held under climate-controlled conditions.

After 18 months of planning, the museum's successful accreditation return was submitted to Arts Council England in September.

Acknowledgements The Trustees sincerely thank the volunteers and other friends of the Museum for their support.

On behalf of the Trustees

M N Maggs – Chair, Board of Trustees
Dated: Oct 2026

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Statement of Financial Activities for the year ended 31 December 2025

	2025 £		2024 £	
Incoming Resources				
Rents	29,425		26,628	
Legacy	-		-	
Grants	210		6,250	
Donations	6,341		6,150	
Gift Aid	270		1,141	
Sales	1,079		1,926	
Building Society Interest	2,004	39,329	2,995	45,090
Resources Expended				
Telephone and Broadband	3,746		4,266	
Internet fees	644		860	
Purchases for re-sale	447		730	
Water rates	289		290	
Heating and lighting	4,682		13,465	
Insurance	2,855		2,618	
Printing, postage and stationery	340		522	
Subscriptions and fees	356		231	
Company registration fee	34		13	
Maintenance and repairs	2,287		18,054	
Equipment (other than IT)	797		975	
Professional fees other than C & T	2,464		8,225	
Cooper and Tanner fees	4,376		4,355	
Depreciation	4,957		2,854	
Rebrading	-		12,981	
HSBC/Sum Up fees	120		156	
Cleaning	1,580		870	
New Website	-		600	
Additions to collection	55		420	
Hospitality	268		121	
Sundry	577		615	
Exhibition costs	3,098		1,591	
Travel costs	155		-	
IT Support Services	4,219	38,346	9,871	84,683
Net Outgoing Resources for the year		983		-39,593

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Balance Sheet as at 31 December 2025

	Notes		2025 £		2024 £
Fixed Assets					
Tangible assets	5		129,554		130,262
Current Assets					
Stock		1,024		1,094	
Debtors		5,000		6,300	
Cash at bank and in hand		45,912		49,482	
		51,936		56,876	
Creditors: Amounts falling due within one year	6	(11,679)		(18,310)	
			40,257		38,566
			169,811		168,828
Capital and reserves					
Unrestricted fund	8		92,607		91,624
Windows Fund			30,184		30,184
Rebranding Fund			2,020		2,020
Repairing Building Fund			45,000		45,000
Totals			169,811		168,828

Exemption from Audit

For the year ended 31 December 2025 the company was entitled to exemption under section 477 of the Companies Act 2006.

No notice has been deposited under section 476 B (2) requesting an audit of the accounts for the year ended 31 December 2025.

The Company Directors/Trustees acknowledge their responsibility for:

(1) ensuring the company keeps accounting records which comply with section 386; and
(2) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of its financial year, and of its profit and loss for the financial year in accordance with section 393 and 394, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

Approved by the trustees and signed on their behalf by:

M N Maggs - Chairman of the Trustees

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Notes to the Financial Statements for the year ended 31 December 2025

1. Accounting Policies

(a) The financial statements have been prepared under the historical cost convention, the Companies Act 2006 and follow the recommendations in the Revised Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005

(b) Stock consists of only items saleable in the museum shop and has been estimated. Goods donated for re-sale are not included in these accounts until sold.

(c) Depreciation has not been applied to freehold buildings which are stated at cost. Depreciation on equipment has been applied on a cash basis at 20% per annum. Balance of value of original artwork purchased in 2016 has been written off which accounts for the much larger than normal amount shown under depreciation.

(d) Exhibits, artefacts and the like have been acquired through donation and not by purchase. No value for these items is included in these accounts.

2. Trustees' expenses

Trustees' expenses were nil (2024: nil)

3. Staff Costs

Staff Costs were nil (2024: nil)

4. Independent Examiner's Report

The cost of the Independent Examiner's Report was £400 (2024 £400)

5. Tangible Fixed Assets

	Freehold Property £	Equipment £	Total £
Cost			
At 1 January 2025	117,407	56,100	173,507
Additions	0	4,249	4,249
	117,407	60,349	177,756
Depreciation			
At 1 January 2025	-	43,245	43,245
Charge for year	- .	4,957	4,957
	- .	48,202	48,202
Net book value			
At 31 December 2025	117,407	12,147	129,554
At 31 December 2024	117,407	12,855	130,262

The freehold property was valued in 2004 at £450,000.

6. Creditors: Amounts falling due within one year

	2025 £	2024 £
Sundry creditors	11,679	18,310
	11,679	18,310

7. Capital and Reserves

The Company is limited by guarantee and therefore has no share capital

8. Unrestricted Fund

Balance as at 1st January 2025	91,624
Add: Net Incoming Resources	983
Balance as at 31st December 2025	92,607

9. The Frome Museum – Artefacts Trust
Registered Charity No 309956

The Artefacts Trust exists to own the various artefacts available to The Frome Museum. The artefacts have been donated or bequeathed to the museum over a number of years and have no definable cost. Consequently, the Artefacts Trust has no valued assets, has no liabilities and accordingly does not prepare accounts. It does, however, maintain a record of the artefacts held in its charge.

All of the Frome Museum Trustees are also Trustees of the Artefacts Trust