Registered number
01950221

Charity Number
292807

Buckingham Old Gaol Trust

Report and Accounts

31 March 2026

Buckingham Old Gaol Trust
Legal and Administrative Information

Trustees
Mrs Angela Brock
Mrs Diane Chappenden
Mr Philip Dutton
Ms Sybil Edgar
Mr David Fell
Mrs Joanne Thompson
Mr Michael Wisbach

Chairman
Mrs Joanne Thompson

Secretary
Mrs Diane Chappenden

Treasurer
Mr Philip Dutton

Independent Examiner
BirchCooper Accounting Services Ltd
26 Badgers Way
Buckingham
MK18 7EQ

Registered Office
The Old Gaol
Market Hill
Buckingham
MK18 1JX

Company Number
01950221

Charity Number
292807

Buckingham Old Gaol Trust
Company Number: 01950221
Charity Number: 292807

Trustee's Report

The Trustee's present their Annual Report along with Financial Statements for the year ended 31 March 2026.

Structure, Governance and Management

The organisation is a charitable company limited by guarantee, incorporated on 25 September 1985 and registered as charity on 25 October 1985. The charity changed its name from Buckingham Heritage Trust to Buckingham old Gaol Trust on 29 February 2021.

The charity was created with a Memorandum of Association, which establishes the objects and powers of the company. It is governed by its Articles of Association. In the last year Terry Bloomfield resigned. Diane Chappenden is now Company Secretary and education lead. Phil Dutton is our Treasurer and continues to keep up to date with management of the building, our service agreements and utilities. Angela Brock looks after our administration of the museum shop, our volunteers and organisation of events. Together with myself as chair of the board we make up the management group, which meets monthly to ensure the museum is running smoothly. David Fell helps with collection management; Sybil Edgar helps with events and Mike Wisbach attends the board meeting to give an experienced view on our direction. In the last 6 months we have all been working towards submitting our re-accreditation form for the Arts Council, which has required updating all our working policies and organising the collection ready for further cataloguing.

The Memorandum of Agreement with the Town Council defines our relationship with the Tourist Information Office. Their staff supervise our volunteer in the museum shop and undertake the weekly fire alarm testing.

Related parties

There are no related parties

Risk management

Housing the museum in such an old building adds to the risk for the charity. The glass roof over the exercise yard is 26 years old and can no longer be walked on. Replacing the glass roof would need major investment. We have been investigating some repairs but even resealing the roof is beyond the current budget of the museum. Running the charity with only volunteers is a risk. While we have sufficient volunteers to open the museum it is difficult to recruit new trustees. Being a trustee is a major commitment as they undertake most of the volunteer work rather than just set the direction of the Company. The museum is fiscally sound and our new treasurer has been diligent in tightening our expenses. We still feel that that the museum needs a heritage partner to secure its long-term future. We have successfully changed our bank provider and completed all trustee identification required for Companies House and the Charity Commission.

Objectives and Activities

The Objectives of the charity, as set out in the Memorandum of Association, are to restore and maintain the building known as Buckingham Old Gaol as a Grade 2* listed building of historical interest; and to develop the same as a heritage museum and gallery for the benefit of the people of Buckingham and Buckinghamshire. We have a forward plan which has been improved by adding budget considerations and access considerations.

Achievements and Performance

We are continuing with our plans to maintain the collection by cleaning the display cases and re-packing our storage boxes. The high level clean and glass cleaning is undertaken once a year. We have been monitoring the temperature and humidity in 5 places in the museum after a successful grant application to buy some continuous monitors. The results are consistent with our impression that the exercise yard, with the current glass roof, show a wide variation in temperature and is particularly humid in the winter. This was reflected in other areas of the museum, especially the corner military cabinet where we have a military uniform. Unfortunately, without major investment, we may not be able to alter the environment.

We continue our fundraising with paranormal events, Santa Claus visits in December and intermittent evening talks and musical events. The booking system at Christmas continues to work well. We had a very successful clock and watchmaking exhibition for 2 weeks as this was a thriving industry in Buckingham from the 17th to 19th centuries. We had another successful open Heritage Day, when it is free to visit. We have improved our access by updating the virtual tour and placing the monitor on a mobile table so it can be moved to a suitable environment and also introduced an audio guide for adults. We are working on the audio guide for children. We produce a bi-yearly newsletter and are now making weekly posts on Facebook and Instagram. We have also opened YouTube and Spotify accounts. We continue to offer educational visits which can be adjusted to suit the current curriculum / age group.

We continue our beneficial arrangements with our tenants – the Tourist Information Centre, Gilt Swan Antiques (Mr Russell Cross) and Skyline Taxis. Mr Russell Cross also acts as our valuer for insurance purposes. The Town Council continues to provide an annual grant.

We have continued our rolling programme of temporary exhibitions in the exercise yard to add interest for our visitors. This year the highlight was a very colourful display of glass necklaces and ladies' accessories and we are now planning an exhibition around the 150th anniversary celebrations of Flora Thompson's birth. Flora wrote the trilogy "Lark rise to Candleford" and we are unique in having the only permanent Flora display and archive in the country.

Museum Report

While we have not been successful in repairing the roof leaks or cracks, we have managed to have the broken flagpole removed and are working on plans for a new flag pole and a flood door for the basement office, both of which need listed building consent. We are working with a chartered surveyor to make this heritage application correctly.

We have had a structural engineer survey which has now revealed that the building was repaired with cement mortar, there is some possible subsidence and the deep garden near the basement is creating a damp wall. We have however managed to organise the "accession room" and "old office" to store our collection, library and framed pictures. We now have to complete the cataloguing process.

We have updated all our policies for volunteering, access, safety, security and the collection management and ran a successful training session for the volunteers on access and fire safety.

Staffing
The building, museum and the museum shop continue to be managed and staffed wholly on a voluntary basis, although valuable day-to-day assistance is provided by the Tourist Information staff, who are employed by the Town Council.

Financial Review
The net outgoing resources for the year amount to £1,815 after depreciation. The balance of unrestricted funds (those monies which were not identified for a specific purpose) at 31 March 2026 stood at £80,131.

Trustee's Responsibilities in Relation to financial Statements
The Trustees remain resolved to:

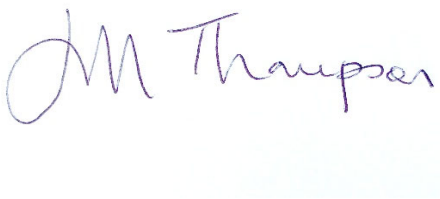
- Continue to maintain and preserve the Grade 2* listed Old Gaol as a building of historical interest.
- Currently awaiting a verdict on our re-accreditation application with the Arts Council.
- Continue the cleaning process to enhance the life of the collection and the visitor experience. Continue to investigate improvements such as a basement flood door and a new flag pole.
- Continue careful management of the museum shop stock, to both reflect the historic building and the museum content and to maximise income
- Improve training of the volunteers and trustees
- Maintain the Buckingham Old Gaol Trust membership

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps on prevention and detection of fraud and other irregularities

Accounts
A resolution appointing a new accounting service, as Buckingham Old Gaol Trust's independent Examiner, will be tabled at the Annual General meeting.

This report will be presented to the Trustees at its Trust Board meeting on September 22nd 2026 for formal approval.

Signed



Mrs Joanne Thompson (Chair)

Buckingham Old Gaol Trust
Accountants' Report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31st March 2026.**

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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.



BirchCooper Accounting Services Limited
Accountants

26 Badgers Way
Buckingham
MK18 7EQ

22 September 2026

Buckingham Old Gaol Trust
Statement of Financial Activities
for the year ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Incoming resources					
Incoming resources from generated funds					
Voluntary income	3	7,421	-	7,421	9,009
Activities for generating funds	4	24,324	-	24,324	26,976
Investment income	5	2,275	-	2,275	1,167
Incoming resources from charitable activities	6	5,950	-	5,950	5,200
Other incoming resources	7	202	-	202	335
Total incoming resources		40,172	-	40,172	42,687
Resources expended					
Costs of generating funds					
Costs of generating voluntary income	8	358	-	358	278
Fundraising trading: Cost of goods sold and other costs	9	2,866	-	2,866	6,162
Charitable activities	10	31,038	6,183	37,221	40,480
Governance costs	11	1,542	-	1,542	3,011
Total resources expended		35,804	6,183	41,987	49,931
Net incoming (outgoing) resources before transfers		4,368	(6,183)	(1,815)	(7,244)
Gross transfers	18	-	-	-	-
Net incoming (outgoing) resources		4,368	(6,183)	(1,815)	(7,244)
Fund balances brought forward		75,763	174,576	250,339	257,583
Fund balances carried forward		80,131	168,393	248,524	250,339

Buckingham Old Gaol Trust
Registered number: 01950221
Balance Sheet
as at 31 March 2026

	Notes		2026 £		2025 £
Fixed assets					
Tangible assets	13		149,344		156,632
Current assets					
Stocks		4,466		5,965	
Cash at bank and in hand		95,410		88,438	
		99,876		94,403	
Creditors: amounts falling due within one year	17	(696)		(696)	
Net current assets			99,180		93,707
Net assets			248,524		250,339
Restricted funds	18				
Contingency and repair			168,393		174,576
Unrestricted funds	18				
General fund			80,131		75,763
Shareholders' funds			248,524		250,339

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs Joanne Thompson (Chairman)
Director
Approved by the board on 22 September 2026

Buckingham Old Gaol Trust
Notes to the Accounts
for the year ended 31 March 2026

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102) 2019, applicable accounting standards and the Companies Act 2006.In common with many other businesses of our size and nature we use our accountants to assist us with the preparation of the financial statements.

Cashflow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective April 2008).

Incoming resources

Charitable Trading Activities

Income from museum admissions, lettings and rents is included in incoming resources in the period to which it relates.

Commercial Trading Activities

Income from commercial activities (museum shop and tourist information centre) is included in the period in which the group is entitled to receipt.

Donations and Grants

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:-

- When donors specify that donations and grants given to the charity must be used in future accounting periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions are met.
- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, this income is included in incoming resources of restricted funds when receivable.

Interest Receivable

Interest is included when receivable by the charity.

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Tangible fixed assets

Tangible Fixed Assets are depreciated on a straight-line basis over their estimated useful lives as follows:

Freehold Buildings Restoration and Refurbishment Costs Fixtures and Fittings	2%
Fixtures and Fittings	5%-50%
Furniture and Equipment	20%

Stocks
Stock is valued at the lower of cost and net realisable value.

Fund accounting
Funds held by the charity are either:
Unrestricted general funds
These are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds
These are funds set aside by the trustees out of unrestricted general funds for specific future projects.

Restricted Funds
These are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

3 *Voluntary income*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Donations & gifts - Other	6,774	-	6,774	8,457
Membership subscription	647	-	647	552
	7,421	-	7,421	9,009

4 *Activities for generating income*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Collection & Entry Fees	12,781	-	12,781	14,803
Events	3,697	-	3,697	3,720
Father Christmas	1,214	-	1,214	1,194
Group visit	250	-	250	-
Cell income rent	3,000	-	3,000	3,000
Shop income	2,513	-	2,513	3,388
Museum Shop & TIC sales	869	-	869	871
	24,324	-	24,324	26,976

5 *Investment income*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Interest	2,275	-	2,275	1,167
	2,275	-	2,275	1,167

6 *Incoming resources from charitable activities*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Rent receivable	5,950	-	5,950	5,200
	5,950	-	5,950	5,200

7 *Other incoming resources*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Charities Trust	-	-	-	127
Bucks lottery	202	-	202	208
	202	-	202	335

8 *Costs of generating voluntary income*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Advertising and Promotion	-	-	-	-
Event and Volunteer Expenses	494	-	494	278
Sundries	(136)	-	(136)	-
	358	-	358	278

9 *Fundraising trading: Cost of goods sold and other costs*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Museum shop & TIC Cost of sales	1,368	-	1,368	6,162
Museum shop & TIC Admin costs	-	-	-	-
	1,368	-	1,368	6,162

10 *Charitable activities*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
275th Anniversary	-	-	-	-
AGM	-	-	-	-
Bank Charges	666	-	666	1,139
Caretaking	-	-	-	370
Cleaning	5,368	-	5,368	2,343
Depreciation : Restoration	1,105	6,183	7,288	7,288
Donation	50	-	50	50
Exhibit facilities	699	-	699	-
Insurance	10,250	-	10,250	9,960
Printing, Postage & Stationery	1,015	-	1,015	322
Rates and utilities	3,212	-	3,212	4,340
Repairs (including conservation)	7,498	-	7,498	13,394
Room hire	-	-	-	58
Software	230	-	230	348
Subscriptions	315	-	315	298
Telephone	630	-	630	570
	31,038	6,183	37,221	40,480

11 *Governance costs*

	Unrestricted funds £	Restricted funds £	2026 Total £	2025 £
Accountancy	696	-	696	767
Planning	-		-	2,244
Consultancy	846		846	-
	1,542	-	1,542	3,011

12 *Movement in total funds for the year*

	2026 £	2025 £
This is stated after charging:		
Depreciation: Restoration & refurbishment costs	7,288	7,288
Accountants remuneration	696	767

During the year no trustee received any remuneration (2020 : £Nil)

13 Tangible fixed assets

	Restoration & refurb Costs	Fixtures & fittings	Furniture & equip	Total
	£	£	£	£
Cost				
At 1 April 2025	364,402	193,804	30,844	589,050
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2026	364,402	193,804	30,844	589,050
Depreciation				
At 1 April 2025	207,770	193,804	30,844	432,418
Charge for the year	7,288	-	-	7,288
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
At 31 March 2026	215,058	193,804	30,844	439,706
Net book value				
At 31 March 2026	149,344	-	-	149,344
At 31 March 2025	156,632	-	-	156,632

15 *Investments*

	2026	2025
	£	£
Investment in subsidiary undertaking	-	-

16 *Debtors*

	2026	2025
	£	£
Amounts due from Buckingham Heritage Trust (Enterprises) Ltd.	-	-
Other debtors	-	-

17 *Creditors*

	2026	2025
	£	£
Amounts falling due within one year:		
Trade creditors	696	696
Other creditors	-	-
Other taxes and social security	-	-
	696	696

18 ***Funds***

	Balance at 31.03.25	Movement	Transfers	Balance at 31.03.26
	£	£	£	£
Restricted funds				
Fixed assets	174,576	(6,183)	-	168,393
Restoration & repairs contingency & building repair	-	-	-	-
	174,576	(6,183)	-	168,393
Unrestricted funds				
Designated funds - fixed assets	-	-	-	-
General fund	75,763	4,368	-	80,131
	75,763	4,368	-	80,131

19 ***Related parties***

There were no related party transactions during the year

20 **Employees**	2026 Number	2025 Number
Average number of persons employed by the company	-	-

Buckingham Old Gaol Trust
Detailed statement of financial Income
for the year ended 31 March 2026

		2026	2025
		£	£
Income			
Activities		-	-
Bucks Lottery		202	209
Cell income rent		3,000	3,000
Charities trust		-	127
Collections and entry fees		12,781	14,803
Conservation		764	
Donations & gifts		466	159
Events		1,265	552
Father Christmas		1,214	1,194
Grants		5,544	8,297
Group visit		250	-
Insurance claim		-	-
Interest receivable		2,275	1,168
Rent received		5,950	5,200
Shop income		2,513	3,388
Subscriptions		647	552
Talks	..		-
TIC		869	871
Venue hire		2,432	3,168
		40,172	42,688
Expenditure			
275th Anniversary		-	-
Audit & accountancy		696	767
AGM		-	-
Bank charges		666	1,139
Caretaking		-	370
Cleaning		5,368	2,343
Conservation		-	5,123
Consultancy fees		846	-
Cost of sales		2,865	6,162
Data protection		-	-
Donation		50	50
Event & volunteer expenses		494	278
Exhibit facilities		699	-
Insurance		10,250	9,960
New facility		-	-
Planning		-	2,244
Printing, postage & stationary		1,015	322
Rates		-	67
Repairs & renewals		7,498	8,271
Room hire		-	58
Solicitor		-	-
Subscriptions		315	298

Buckingham Old Gaol Trust
Detailed statement of financial Income
for the year ended 31 March 2026

	2026 £	2025 £
Income		
Write off	(136)	-
Software	230	348
Telephone	630	570
Utilities	3,213	4,274
	34,699	42,644
Surplus before depreciation	5,473	44
Restoration	7,288	7,288
	7,288	7,288
(Deficit)/Surplus	(1,815)	(7,244)