

**Brixham Heritage Museum and History Society**

**Accounts**

**For the year ended 5 April 2024**

# Brixham Heritage Museum and History Society

For the Year Ended 5 April 2024

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**Brixham Heritage Museum and History Society**  
**Report of the Trustees**  
**For the Year Ended 5 April 2024**

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The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' 2015.

**Reference and Administrative Details**

**Registered Charity number**

306633

**Principal address**

The Old Police Station

Bolton Cross

Brixham

Devon

TQ5 8LZ

**Trustees**

Mr S Webb

Chair

Mr I D Earl

**Independent examiner**

Accounting 4 Everything SW Limited

13 Hyde Road

Paignton

Devon

TQ4 5BW

**Brixham Heritage Museum and History Society**  
**Report of the Trustees**  
**For the Year Ended 5 April 2024**

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**Structure, Governance and Management**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The recruitment and appointment of new trustees is done via election.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and Activities**

**Objectives and aims**

The Brixham Heritage Museum and History Society was founded for the purpose of recording saving and displaying the heritage of the historic town of Brixham and her fishing port.

**Significant activities**

In order to realise these objects the society carries out education and training of both children and adults, provides a community meeting place, provides information and undertakes research on arts, culture, conservation and heritage.

**Financial Review**

**Reserves policy**

Reserves from specific funds are shown separately from general reserves and are to be expended only on the for items which the money was specifically given.

**Principal funding sources**

Core income is provided by Torbay Council and is reviewed by them annually.

**Funds held as Custodian for Others**

During the year ended 5 April 2024 no assets were held by the Society as custodian trustees.

**Report Approval**

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Mr S Webb

**Brixham Heritage Museum and History Society**  
**Independent Examiners Report**  
**For the Year Ended 5 April 2024**

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I report on the accounts of the charity (number 306633) for the year ended 5 April 2024, which are set out on the following pages.

**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 144 of the Charity Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act;
- to follow procedures laid down in the General Directions given by the Charity Commission;
- to state whether particular matters have come to my attention.

**Basis of independent examiners statement**

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiners 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 respect the requirements:
  - a) to keep accounting records in accordance with section 130 of the Charities Act; and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave 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.



.....  
Date            20-May-24

Accounting 4 Everything SW Limited

13 Hyde Road  
Paignton  
Devon  
TQ4 5BW

**Brixham Heritage Museum and History Society**  
**Revenue Account**  
**For the Year Ended 5 April 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Income</b>				
Grants	13,000	3,064	16,064	13,000
Donations, legacies and sponsors	6,534	9,000	15,534	8,913
Sales	2,146	-	2,146	951
Subscriptions	563	-	563	565
Family history and research	411	-	411	1,552
Bank interest	3,971	-	3,971	1,196
Education	376	-	376	560
Fundraisers	1,127	-	1,127	975
	28,128	12,064	40,192	27,712
<b>Payments</b>				
Wages and PAYE	22,370	-	22,370	16,862
Utilities	5,050	-	5,050	5,377
Insurance	1,974	-	1,974	778
Maintenance and refurbishment	8,472	-	8,472	12,533
Storage costs	-	-	-	-
Fundraising expenses	-	-	-	-
Office expenses	3,004	-	3,004	6,085
Marketing and displays	2,460	-	2,460	838
Shop items	756	729	1,484	824
Cleaning	960	-	960	989
Education expenses	-	464	464	23
Affiliations	600	-	600	715
Stamps for resale	-	-	-	-
Archaeology	-	-	-	-
Donations	-	-	-	-
Sundry	-	-	-	-
	45,646	1,193	46,839	45,025
<b>Asset and Investment Purchases</b>				
Equipment	616	184	801	615
<b>Total Payments</b>	46,262	1,377	47,639	45,640
Surplus/(Deficit)	( 18,134)	10,687	( 7,447)	( 17,928)
Transfer between funds	-	-	-	-
<b>NET INCOME LESS EXPENDITURE</b>	( 18,134)	10,687	( 7,447)	( 17,928)

**Brixham Heritage Museum and History Society**  
**Statement of Assets and Liabilities**  
**For the Year Ended 5 April 2024**

	Unrestricted funds £	Restricted funds £	Total funds £	Total fund 2023 £
<b>Assets</b>				
Cash account	423	-	423	423
Current account	5,369	21,159	26,528	39,857
Deposit account	78,686	-	78,686	74,714
Insurance prepaid	1,431	-	1,431	-
	85,908	21,159	107,067	114,994
<b>Liabilities</b>				
Accruals	139	-	139	619
	139	-	139	619
<b>Net Assets less Liabilities</b>	85,769	21,159	106,928	114,375
<b>Capital Account</b>				
Cash and bank balances b/fwd	103,903	10,472	114,375	132,303
Excess for the year	( 18,134)	10,687	( 7,447)	( 17,928)
<b>NET ASSETS</b>	85,769	21,159	106,928	114,375

Signed .....  
Trustee  
Date:

Signed .....  
Trustee  
Date:

**Brixham Heritage Museum and History Society**  
**Notes to the Accounts**  
**For the Year Ended 5 April 2024**

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**1) Accounting Policies**

The accounts have been prepared on the receipts and payments basis and comply with the accounting requirements of the Charities Act 2011.

The balances of a local group which raise funds in the name of the society on its behalf are not included in these accounts because the group is independently managed. Receipts from the fund raisers are included in income when received and any expenses paid by the fundraisers are also included as both the expense and a donation.

**2) Fixed Assets**

The society holds a lease on the museum which ends 14th July 2039. The society receives a 100% concession on rent and business rates. The building is currently insured for £1,261,025. The museum contains furniture and equipment for functional use and a collection of exhibits. The insurance value of the exhibits is currently £98,640 and general contents £35,023. Assets purchased are recorded as payments in the year of acquisition.

By definition Brixham Heritage Museum has a long term purpose and possesses permanent collections in relation to its stated objectives. The Trustees accept the principle that except for sound curatorial reasons there is a strong presumption against the disposal of any items in the museum collection.