



DEAL MARITIME AND LOCAL HISTORY MUSEUM

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NUMBER 1168344

**Ian Redding (Treasurer)
Kathryn Reilly (Chair)**

**DEAL MARITIME AND LOCAL HISTORY MUSEUM
(A CHARITABLE INCORPORATED ORGANISATION)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**DEAL MARITIME AND LOCAL HISTORY MUSEUM
(A CHARITABLE INCORPORATED ORGANISATION)
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

ADMINISTRATIVE / LEGAL INFORMATION

REGISTRATION DETAILS:	<p>DEAL MARITIME AND LOCAL HISTORY MUSEUM is a registered Charitable Incorporated Organisation, Registered in England and Wales</p> <p>Charity Number: 1168344</p>
GOVERNING DOCUMENT	<p>DEAL MARITIME AND LOCAL HISTORY MUSEUM is a registered Charitable Incorporated Organisation, governed by the Charities Act 2011, Companies Act 2006 and its associated constitution.</p>
COMMITTEE MEMBERS	<p>At 31 December 2022:</p> <p>Kathryn Reilly Chair Fay Franklin Trustee Suzanne Green Trustee Mark Kelly Trustee Lisa Redding Trustee Ian Redding Treasurer Helen Robertson Trustee Helga Wood Trustee</p> <p>Resigned during 2022:</p> <p><i>Esme Chilton ... Ex-Trustee</i> <i>Michael Phillips Ex-Trustee</i> <i>Sharon Powell Ex-Trustee</i> <i>Bronwen Robson Ex-Treasurer</i></p>
REGISTERED OFFICE	<p>DEAL MARITIME AND LOCAL HISTORY MUSEUM 22 St George's Road DEAL Kent CT14 6BA</p>
BANKERS	<p>National Westminster Deal Branch 31 High Street Deal CT14 6EW</p>
INDEPENDENT EXAMINERS	<p>None at this time.</p> <p>(Not required until annual turnover reaches £25,000 or more).</p>

DEAL MARITIME AND LOCAL HISTORY MUSEUM

(A CHARITABLE INCORPORATED ORGANISATION) REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The directors/trustees present their report and financial statements for the period ended 31 December 2022.

PRINCIPAL ACTIVITIES

The objects of the DEAL MARITIME AND LOCAL HISTORY MUSEUM are specifically restricted to being for the public benefit, to establish and maintain a museum in Deal for the exhibition of artifacts and displays illustrating the history of Deal, Walmer, and district.

It delivers this through:

- The extension, enhancement, preservation, maintenance, and storage of the museum's collections.
- The fostering of an environment where visitors of all ages are enabled to explore, and be inspired by, the history of the local area.
- The provision of opportunities for research and learning relating to the museum's collections.
- The facilitation of the on-going recording of the history of Deal, Walmer, and district.

ACHIEVEMENTS AND PERFORMANCE

In its 50th year, Deal Museum achieved Accredited Status from the Arts Council, reflecting our good governance around record keeping, financial affairs, treatment of artefacts and adherence to best Museum principles. The Museum re-opened its doors to the public after the winter break on 1 April with a formal opening ceremony conducted by The Worshipful Town Mayor of Deal Chris Turner along with The Mayoress Kate Gatti.

However, much work was carried out before that date, as the Trustees and volunteers carried on a programme of repairs and re-organisation, with a decision made to use some of our reserves to improve safety within the Museum and improve the visitor experience, including:

- Rewiring of the electrical and lighting system in the Maritime Gallery, including the fitting of low energy lighting.
- Replacement windows have been fitted in the Local History Gallery, along with anti-uv film.
- 'Ratty', our Museum's mascot of a stuffed rat cobbler, has been fully renovated and conserved by off-site experts.
- We continue our ongoing programme of assessment and accessioning of artefacts for relevance to Deal, including disposal where appropriate.
- We continue our ongoing programme of assessment, accessioning and cataloguing of the museum's artefacts, with everything in the Maritime Gallery and Local History completed. Rationalisation has formed part of this process with objects not fitting our collections policy being disposed of where relevant.
- All documents in the Museum's Collection, and some photographs, have now been catalogued and are searchable on the website, where copies can also be ordered.
- The Museum's Archive Collections of documents, books, photos, and other images is now fully catalogued. A substantial part of the catalogue is now searchable on the website, where copies can also be ordered.
- Specialist conservators were brought in to examine our large collection of negatives and processed films from the family of Basil Kidd, a local news photographer, and have compiled a report on how we go about restoring and conserving these for the future. We are now looking for quotations on how much this will cost.

- Dehumidifiers have been fitted in the Archive Room and Accessioning Room – Tiny Tags have reflected a significant drop in humidity in these rooms.

The Trustees made the decision to continue the suspension of entrance fees and ask for donations instead. Other revenue raising initiatives included:

- The Museum Shop contains a variety souvenirs including Museum playing cards, Deal Town tea light holders, coasters, bunting, mugs, postcards and a variety of publications covering local history, and artwork from local artists, furthering our local connections in Deal. We held four outdoor stalls during the year, at Deal Town Saturday Market and on Deal High Street, which were very successful in both raising revenue but also our profile.
- As it was our 50th Year Anniversary we funded the publication of a softback photographic book of our 50 favourite items within the Museum.
- The sale of electronic copies of historic photographs of Deal from the Basil Kidd archive.
- Our Archive Team has carried out over 80 research commissions into properties and other local history issues, in return for a donation to Museum funds.
- Our new till system has continued to facilitate effective stocktaking and record keeping.

Effective governance of the Museum continued throughout the year with Trustees meeting regularly, minutes recorded, and actions undertaken.

During the year three trustees stepped down, four joined the Board and our Treasurer has changed.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees of the Charity are required to prepare financial statements for each financial year which give a true and fair view of the state of financial affairs of the Charity at the end of the year and of its financial activities during the year then ended. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed.....



Ian Redding

Treasurer

DEAL MARITIME AND LOCAL HISTORY MUSEUM REPORT OF THE CHAIR AND TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

The results of the year's operation are set out in the attached financial statements.

The net movement in funds for the year amounted to + £11.

The retained reserves as at 31 December 2022, amounted to £36,583 (including restricted and unrestricted funds, but excluding the value of the Museum Premises).

The Trustees have been aware of the need to comply with good practice guidelines on free reserves and DEAL MARITIME AND LOCAL HISTORY MUSEUM policy is included in the notes to the accounts.

RISK MANAGEMENT

The Trustees have examined the major risks which DEAL MARITIME AND LOCAL HISTORY MUSEUM faces and believe that maintaining free reserves at a reasonable level, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse conditions.

The Trustees have also examined other operational and business risks which the Charity faces and confirm that they have established systems to mitigate the significant risks.

RESERVES POLICY

The Museum's reserves policy has been drawn up in accordance with the Arts Council's Guidance of 2019 regarding reserves in Arts and Cultural Organisations.

The Museum benefits from being the freehold owner of its building, having been gifted it specifically for the purpose, hence its value is reflected in Restricted Funds. However, this, along with the fact that the Museum is run on a largely voluntary basis, means that annual overheads are relatively low, and fundraising is regularly undertaken for specific activities and projects, so these again are accounted for on a Restricted Funding basis.

On 31st December 2022, Unrestricted Fund balances totalled £33,852; however, in consideration of the charity's role as Museum and taking account of potential risks to the charity and its activities, Trustees have agreed that it is necessary to designate the following sums from Unrestricted balances to both protect and develop the important collection for which they are responsible:

- £10,000 - For upkeep and maintenance of building and displays.
- £10,000 - For acquisition of artifacts of historical importance to enhance the collection.

The Trustees also recognise that, should the Museum have to close, it would likely take at least 12 to 18 months to dispose of the collection and the building in a manner to ensure this can be done in accordance with requirements of the Museum's charitable status and purpose. Therefore, the organisation needs to maintain levels of reserves that amount to 18 months running costs which totals some £22,800 at 2022 levels.

Therefore, at the start of 2023, Trustees were looking to continue to increase their levels of unrestricted income to help provide adequately for any potential scenario that might reasonably be anticipated.

This Reserves Policy is kept under regular review, to reflect changing activities of the Museum, its outreach into the local communities and beyond, and the future ambitions of both the Trustees and the Museum's clients and visitors.

TANGIBLE FIXED ASSETS

The Charities fixed assets fall into 3 main categories as follows:

Museum Buildings - The Charity's primary asset is its building which was gifted by Miss Nora Oppitz specifically for the purpose. In 2021 Trustees recognised the importance of recording the value of the building within its annual accounts, to provide a clearer picture of the financial status of the organisation. Local estate agents Bright and Bright gave a valuation of £550,000 which is reflected in the 2021 and 2022 Balance Sheet. Since the valuation, local property values have initially increased but then decreased a little; and have returned back to similar levels as 2021.

Museum Fixtures and Fittings - The Charity has existed for 50 years and has inherited its fixtures, fittings, display cases, etc. from many local people and local businesses, all gifted. As there was no cost to the Charity of acquiring these items, they do not bear a value in the annual accounts; should specialist fittings need to be purchased with a longer-term value, these will be reflected in the accounts and depreciated in value over their useful life.

Museum Exhibits – The Charity is regularly gifted new exhibits by area residents, and local tradespeople, and it is an ongoing exercise to catalogue these to provide a transparent record of their heritage value. As there was no cost to the Charity of acquiring these items to date, they do not bear a value in the annual accounts. However, there is always the potential for important local artefacts to become available and which would greatly enhance the collection if purchased by Trustees for the Museum. Should such purchases occur, they will be reflected in the accounts at cost.

FUNDS AVAILABLE

The present level of funding is adequate to support the continuation of the Charity operations for the short to medium term, and the trustees consider the financial position of the Charity to be satisfactory.

VOLUNTEERS

DEAL MARITIME AND LOCAL HISTORY MUSEUM recognises the vital roles played by its many volunteers, and the importance of their contributions to ensuring the success of the Charity, and the opportunities created for future expansion of its work and its reach.

DEAL MARITIME AND LOCAL HISTORY MUSEUM
(A Charitable Incorporated Organisation)
REQUIREMENT FOR INDEPENDENT EXAMINATION OF ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Responsibilities and basis of report

As the Trustees of the charity, we are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Where required, it is the role of an Independent Examiner to undertake an examination of the Trust's accounts in accordance with section 145 of the 2011 Act, following applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Purpose of an Independent Examiner's statement

The Independent Examiner's role is to ensure that no material matters have come to their attention in connection with the examination which gives them cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 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 requirements that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Ideally, they will report to the Trustees to confirm they have no such concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

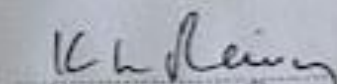
The Requirements for Independent Examination or Audit

All charities with an annual income above £25,000 are required to have either an independent examination of accounts or an audit. All charities with an annual income above £1m (or with an income over £250,000 and assets above £3.26m) are required to have an audit.


The type of scrutiny required can also depend on a charity's legal structure, level of income, and the wording in its constitution (for example for unincorporated charities, for Charitable Incorporated Organisations, or for charitable companies). For charities with an income above £250,000 the examiner must have a professional qualification or be a member of a body specified in the Charities Act 2006.

Further detailed explanations can be found at [Charity reporting and accounts | Resource Centre](#), including requirements for Annual Reporting to the Charity Commission.

With an income of close to £16,000 in 2022, the Trustees are satisfied that there is no requirement for either Independent Examination or Audit. This is kept under annual review.

 Kathryn Reilly (Chair)

17/06/23 Date

 Ian Redding (Treasurer)

19/6/23 Date

**DEAL MARITIME AND LOCAL HISTORY MUSEUM
STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31ST DECEMBER 2022**

	<u>Notes</u>	UNRESTRICTED FUNDS £	RESTRICTED FUNDS £	2022 TOTAL £	2021 TOTAL £
<u>INCOMING RESOURCES</u>					
Voluntary Income	J and K	9,088	6,748	15,836	17,163
Total Incoming Resources		9,088	6,748	15,836	17,163
<u>RESOURCES EXPENDED</u>					
Charitable Activities	J and K	9,529	6,296	15,825	15,214
Total Resources Expended		9,529	6,296	15,825	15,214
Net Incoming Resources		-441	452	11	1,948
Fund Balance brought forward		34,293	7,131	40,490	32,042
Creditor written back		0	0	0	6,500
Fund Balance Carried forward		33,852	7,583	40,501	40,490

**DEAL MARITIME AND LOCAL HISTORY MUSEUM
BALANCE SHEET
AT 31ST DECEMBER 2022**

	Notes	2022	2021
		£	£
Fixed Assets		<u>550,000</u>	<u>550,000</u>
Current Assets			
Stock	g	1,548	
Deposits and Cash		1,088	2,702
Bank Account		39,847	39,642
		<u>42,381</u>	<u>42,344</u>
Current Liabilities			
Creditors : Short Term	h	946	920
		<u>946</u>	<u>920</u>
Net Current Assets/(Liabilities)		<u>41,435</u>	<u>41,424</u>
Total Assets less Total Liabilities:		<u><u>591,435</u></u>	<u><u>591,424</u></u>
Represented By:			
Restricted Funds	i	557,583	557,131
Unrestricted Funds:	i		
i/ Designated Fund for maintenance of Building/Displays		<u>10,000.00</u>	<u>10,000</u>
ii/ Designated Fund for collection acquisitions		<u>10,000.00</u>	<u>10,000</u>
Sub-Total		<u>20,000</u>	<u>20,000</u>
Unrestricted Reserves		13,852	14,293
		<u><u>591,435</u></u>	<u><u>591,424</u></u>

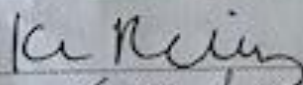
As at 31 December 2022


The trustees consider that for the period ended 31 December 2022, the charity was entitled to exemption from audit or Independent Examination under The Charities Act 2011 (Accounts and Audit) Order 2015, relating to smaller charities, given the level of annual turnover.

Trustees' responsibilities:

- The members have not required the company to obtain the audit of its accounts for the year in question in accordance with the legislation.
- The trustees 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 Charities subject to small charities accounting regime.

The financial statements on pages 8 and 9 were approved by the board of trustees on _____ and signed on its behalf by

 Kathryn Raily (Chair)

 Ian Redding (Treasurer)

(A Charitable Incorporated Organisation)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

(a) Basis of preparation

- (i) These accounts are the Accounts of DEAL MARITIME AND LOCAL HISTORY MUSEUM.
- (ii) They have been prepared on an accruals basis and include income and expenditure as they are earned or incurred, rather than as cash is received or paid.
- (iii) The recommendations of the Statement of Recommended Practice have been followed in the preparation of these accounts.

(b) Fund Accounting

- (i) The Charity's general fund consists of funds, which the Charity may use for its purposes at its discretion.
- (ii) The Charity's restricted funds are those where the donor has specifically imposed restrictions on the use of the funds, or where fund-raising has been for a specified purpose, and which are legally binding.

(c) Voluntary Income

- (i) All voluntary income is included upon receipt.
- (ii) Grants received are credited to income immediately.

(d) Investment Income

Credit is taken for interest when the interest falls due for payment.

(e) Administration Expenditure

Administration expenditure comprises costs incurred in running the Charity. Where applicable, some of these costs have been treated as direct charitable expenditure.

(f) Debtors	2022	2021
	£	£
	<u>0</u>	<u>0</u>

(g) Stock

This reflects the value of stock held, at the value of their purchase/production price.

(h) Creditors	2022	2021
	£	£
Short-term:		
Bronwen Robson	309	620
Kathryn Reilly	81	300
Sharon Powell	480	0
Suzanne Green	76	0
	<u>946</u>	<u>920</u>

(i) Cash Movement 2022

Fund	Balance B/F	Income	Sub-Total	Expended	Balance C/F
<u>RESTRICTED</u>					
R1 Archive	787	453	1,230	944	296
R2 Deal Town Council 1	270	0	270	320	(50)
R2 Deal Town Council 2	0	575	575	575	0
	270	575	845	895	(50)
R3 Dover District Council (Laptop)	1,187	0	1,187	918	269
R4 South-East Museums Service (Accreditation)	0	1,000	1,000	1,000	0
R4 South-East Museums Service (Basil Kidd Collection)	0	750	750	750	0
	0	1,750	1,750	1,750	0
R5 M. Flatteau (Gift)	0	1,000	1,000	0	1,000
R6 Collections Care at Risk	182	0	182	149	33
R7 Pilgrims Trust (De-humidifiers)	0	490	490	400	90
R8 Brighton Royal Pavilion 1	140	0	140	0	140
R8 Brighton Royal Pavilion 2 (LGBTQ+ project)	0	2,480	2,480	0	2,480
	140	2,480	2,620	0	2,620
R9 Roof Fund	3,363	0	3,363	1,240	2,123
R10 Other restricted funds (Lifeboat, Marines Exhibition, etc.)	1,202	0	0	0	1,202
SUB-TOTAL	7,131	6,748	13,879	6,296	7,583
Museum Buildings	550,000	0	550,000	0	550,000
TOTAL RESTRICTED	557,131	6,748	563,879	6,296	557,583
<u>UNRESTRICTED</u>					
General Fund *	34,293	9,088	43,381	9,529	33,852
TOTAL FUNDS	591,424	15,836	607,260	15,825	591,435

* The Unrestricted Fund balance brought forward includes a correction to the Cash Movement table in the 2021 accounts. Though the Trustee Board had decided to write back a loan provision of £6,500 that was no longer required, and which was reflected in both the Statement of Financial Affairs and the Balance Sheet, the similar adjustment had not been made to the Cash Movement table.

(J) Deal Maritime and Local History Museum**Detailed Income & Expenditure****For YEAR ENDED 31ST DECEMBER 2022**

	UNRESTRICT GENERAL FUND	RESTRICT FUND 1	RESTRICT FUND 2	RESTRICT FUND 3	RESTRICT FUND 4	RESTRICT FUND 5	RESTRICT FUND 6	RESTRICT FUND 7	RESTRICT FUND 8	OTHER RESTRICT FUNDS	TOTAL
	£	£	£	£	£	£	£	£	£	£	£
		Archive	Deal Town Council	Dover DC Laptop	South East Museums Accredit + Basil Kidd	Gift -M Flatteau	Collection Care at Risk	Pilgrims Trust - Dehumid ifiers	Royal Pavillion -LGBTQ+	Roof fund, Marines Exhibition, MOQES, Lifeboat	
Incoming Resources											
SE Museum - Accreditt help					1000						1000
SE Museum - Basil Kidd					750						750
Pilgrims Trust - Dehumidifiers								490			490
Deal Town Coucil			575								575
LGBT Grant									2480		2480
Subscriptions	241										241
Gifts						1000					1000
Donations	2103	453									2555
Shop Sales	3468										3468
Gift Aid	543										544
Entrance	2198										2198
Quiz Night	535										535
	9088	453	575	0	1750	1000	0	490	2480	0	15836
Outgoing Expenditure											
Advertising	326										326
Archives		944									944
Cleaning	18										18
Collections Care	528		895				149	400			1972
Computer and Software	50			918							968
Electric - EDF	1268										1268
External Membership	50										50
Fund Raising Expenses	67										67
General Exhibition Costs	104										104
Health and Safety	376										376
Insurance	908										908
Miscellaneous Purchases	300										300
Office Expenses	139										139
PayPal charges	13										13
Photograph Collection	564										564
Postage and Stamps	73										73
Premises Expenses										1240	1240
Professional Fees	3125				1750						4875
Shop Purchases	926										926
Telephone - Vodafone	340										340
Water	114										114
Webhosting	177										177
Zettle Charges	44										44
Stripe charges	19										19
TOTAL EXPENDITURE	9529	944	895	918	1750	0	149	400	0	1240	15825
	-441	-491	-320	-918	0	1000	-149	90	2480	-1240	11

(k) Deal Maritime & Local History Museum
Summary Restricted v Unrestricted
Income & Expenditure y/e 31 Dec 2022

	FUND TYPE	UNRESTRICTED	RESTRICTED	2022 TOTAL	2021 TOTAL
<u>Incoming Resources</u>					
SE Museums – Accreditation Help			1000	1000	0
SE Museums – Basil Kidd			750	750	0
Pilgrims Trust - Dehumidifiers			490	490	0
Brighton Royal Pavilion			2480	2480	500
Dover District Council				0	9187
Deal Town Council			575	575	500
Gifts			1000	1000	0
Subscriptions		241		241	272
Donations - General		2103	453	2555	3902
Donations – At Entrance		2198		2198	0
Shop Sales		3468		3468	2402
Quiz Night		535		535	0
Gift Aid		543		543	400
	TOTAL INCOME	9088	6748	15836	17163
<u>Outgoing Expenditure</u>					
Accessioning				0	28
Advertising		326		326	310
Archives			944	944	987
Cleaning		18		18	152
Collections Care		528	1444	1972	780
Computer and Software		50	918	968	1079
Electric - EDF		1268		1268	399
Exhibition Costs General		104		104	250
External Membership		50		50	112
Fund Raising Expenses		67		67	0
Gardening		182		182	182
Health and Safety		376		376	2943
Insurance		908		908	854
Lifeboat				0	355
Local History Gallery - makeover				0	488
Miscellaneous Purchases		300		300	236
Office Expenses		139		139	0
PayPal charges		13		13	35
Photograph Fund		564		564	113
Postage and Stamps		73		73	10
Premises Expenses			1240	1240	3352
Professional Fees		3125	1750	4875	35
Shop Purchases		926		926	1223
Telephone - Vodafone		340		340	380
Training				0	360
Water		114		114	159
Webhosting		177		177	367
Zettle Charges		44		44	26
Stripe Charges		19		19	0
	TOTAL EXPENDITURE	9529	6296	15825	15215
	Surplus/Deficit	-441	452	11	1948