AMBERLEY
MUSEUM

AMBERLEY MUSEUM & HERITAGE CENTRE

Registered Company Number 01402483

Trustees' Report & Consolidated Accounts 31 December 2025

The King's Award
for Voluntary Service

Index

Board of Trustees' Report

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2025. The financial statements comply with the Companies Act 2006, the Memorandum and Articles of Association and 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 1st January 2015).

History, Objectives and Activities

The Company was incorporated on 28th November 1978 and has been known since 2011 as Amberley Museum & Heritage Centre. By licence from the Secretary of State for Trade, the word "Limited" is omitted from the Company's name in recognition of its Charity status. The Company is governed by a Memorandum and Articles of Association and is limited by guarantee. Accordingly, it has no share capital.

The Museum, established on 36 acres of the former Pepper's chalk pits and lime works in the South Downs National Park, exhibits the industrial history, transport, communications and traditional crafts of southern England. Most of the original Pepper's buildings and lime kilns are nationally listed as Scheduled Monuments. Such a Victorian industrial community is rare in southern England.

Buildings previously listed as of architectural or historical interest at their original sites have been rescued and re-erected at the Museum. These include the 1820 Gin Mill Building from Arundel; an 1842 cast iron framed tanyard building from Horsham; the 1894 Hove railway ticket office and the c.1870 Billingshurst signal box. Seven other trade or transport buildings, some with contents, have been moved and preserved within the Museum.

Against this backdrop, the Museum collection comprises over 50,000 artefacts and items in our archive and library, mostly on display and many regularly demonstrated. Of national or regional significance are:

- the only fully working Printing Shop in southern England with a comprehensive press collection showing development from Caxton to the last hot-type newspaper typesetting machine of the late 20th century.
- the Museum of Roadmaking, showing road development through the ages, the only such museum in the UK.
- the Milne Collection of electrical domestic and industrial equipment from the earliest days to the present, initiated by the South Eastern Electricity Board and the only southern example of three such collections in the UK.
- a comprehensive working collection of amateur and military radios and televisions.
- one of the four major UK collections of industrial narrow-gauge railways, with an emphasis on southern England.
- the nationally significant Connected Earth communications collection from British Telecom and the Post Office.
- an extensive collection of Southdown buses, several of which are used to provide a daily service around the Museum.

Reference and Administrative Details

Charity Commission Registered Number: 278722

Companies House Registered Number: 1402483

Registered Office & Place of Business: New Barn Road, Amberley, Arundel, BN18 9LT

Auditors: Parkers
178-180 Church Road, Hove,
BN3 2DJ

Bankers: Barclays Bank plc
1 Chapel Road, Worthing, BN11 1EX

CAF Bank Ltd
25 Kings Hill Ave, West Malling, ME19 4JQ

HSBC
1 Warwick Street, Worthing, BN11 3DE

Scottish Widows Bank Plc
P. O. Box 12757, 67 Morrison Street, Edinburgh, EH3 8YJ

Virgin Money
Jubilee House, Gosforth, Newcastle upon Tyne NE3 4PL

Other Officers and Key Staff:

Katrina Burton	Director	Appointed 1 January 2023
John Betts	Curator	Appointed 19 April 2022
Timothy James	Finance Officer	Appointed 14 July 2025

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the guidance published by the Charities' Commission on public benefit when reviewing the Charities' main aims and objectives and in planning future activities. The Trustees regularly review the major risks to which the Company is exposed.

A Risk Register is maintained by the Trustees and is reviewed and updated on a regular basis. Insurance cover is maintained against normal commercial risks.

Structure, Governance and Management

Trustees are recruited as required and with regard to the specific skill set they can offer. Six new Trustees were recruited in 2025, maintaining numbers on the board at the maximum of 12 Trustees. Regular meetings on both a formal and informal basis are held between Trustees, Employees and Volunteers to discuss matters of mutual interest and concern.

Day-to-day responsibilities for running the Museum are delegated to the management team headed by the Museum Director.

The permanent employees are supplemented by temporary staff during the open season. A key part of the Museum workforce is an active body of over 400 volunteers, each with their own area of interest and expertise.

The Company owns all the issued share capital of Amberley Museum (Retail) Ltd. The subsidiary operates the restaurant, retail and print shops at the Museum. Any profits generated by the subsidiary are covenanted to the Museum. A separate charity, the Amberley Museum Trust, holds all exhibits other than buildings so the exhibits are not therefore registered in the accounts of the Company.

Our Members

Membership of the Museum is offered to the general public and to volunteers wishing to take part in the Annual General Meeting and any other special meeting which may fundamentally change the way the Museum is governed. Members may choose to have voting rights at the AGM.

2025 Operational Review

2025 was a good year for Amberley Museum, with 54,375 visitors throughout the year, brought in by a busy events programme, targeted marketing and good weather.

In early 2025, five new trustees joined the board, bringing a range of different expertise, including in HR, project management, museum estates and marketing. These additional skills supported the board in developing a vision and Strategic Plan for 2026-2030 and in setting up a new committee-based governance structure.

During 2025, staff completed the final element of the Museum Estate and Development grant-funded Bagging Shed project with the creation and installation of a new introductory film in the old Brewery display. The whole project was successfully completed within the timeframe and under budget, and received a Highly Commended award from the Sussex Heritage Trust.

Amberley Museum was also successful in obtaining a Rural England Prosperity Fund grant of £54,888 from Horsham District Council for work to bring the Preview Gallery back into use as a cafe and cycle repair hub for rental by an external business.

Work to improve the electrics across the site continued and funds were used to carry out essential tree works, repair steps and fencing on the Upper Nature trail, and create a wild picnic area with views up the Arun Valley. The introduction of a parking management system in May 2025 improved security in the car park and provided a welcome boost to the charity's finances in the region of £15,000.

The Museum's profile received a boost from a Connected Earth project to connect a Telex machine to ChatGPT, while the visit of MCR21 to the annual Communications Day received national TV coverage.

Volunteers

Throughout 2025 volunteer numbers continued to grow, standing at 426 active volunteers in May. The Museum's success with volunteer recruitment, recognition and retention featured in a presentation given by the Museum Director and Volunteer Manager at the Association of Independent Museums' national conference in May.

2025 also saw the first recipients of the *Room to Reward* scheme where volunteers are recognised for going above and beyond with a donated weekend away. This is just one small way in which the Museum recognises the importance of individual volunteer contributions to the ongoing success of the Museum. Amberley Museum would not be the place so many people know and love without the expertise, enthusiasm and dedication of the volunteer teams, and we remain very grateful for their contribution.

Learning and events

The Museum's new Learning & Engagement Officer started in January 2025 and welcomed over 4,782 schoolchildren to the Museum during the course of the year. Provision for Home Educated families was also expanded and a new practical element added to workshops for older children in conjunction with the volunteers in the Electricity Hall.

2025 saw another very successful season of events, including the Hot Rods & American Classics Car Show and a Steam Punk weekend. In May 2025, we held a special event to celebrate the 40th anniversary of the release of the James Bond film *A View to a Kill* and invited Director John Glenn to unveil a plaque at the entrance to Quarry Tunnel (aka Main Strike Mine).

Collections

A particular highlight of 2025 was the restoration to working order of the Littlehampton Toll Bridge engine by the Stationary Engine group. The Bus and Rail group volunteers also continued with their projects to restore working vehicles; 2025 saw the Tramocar back in action at both Bus Day events, and a new addition to the narrow-gauge collection of a 1973 Baguley Drewry locomotive on loan from a consortium of rail volunteers. In November, Amberley Museum was presented with a Restoration Award by the Surrey Industrial History Group for work on Townsend Hook, which happened around a decade previously.

During 2025 progress was made in improving environmental conditions in the Library by installing new dehumidifiers, creating more space and reboxing important archive material.

The team also worked on a Development Phase bid to the National Lottery Heritage Fund for a £4.5m project to protect and better share the Radio and TV collection. This was submitted in October 2025.

Financial Review

These accounts are a consolidated set of Financial Statements for Amberley Museum and Heritage Centre and it's trading arm, Amberley Museum (Retail) Ltd.

The total consolidated income for the group in 2025 was £1,236,447 (2024 £1,261,032). For both 2024 and 2025 this was represented by operational income, the MEND grant and other restricted grants. The net surplus was £171,799 (2024 £231,422). The table below shows the results excluding the MEND grant.

Impact of MEND Grant on AMHC Revenues		
	2025	**2024**
AMHC Group Income	£1,236,447	£1,261,032
Less Group Expenses	(£1,064,648)	(£1,029,610)
AMHC Group Surplus / (Loss)	£171,799	**£231,422**
Less MEND Grant	(£13,313)	(£173,506)
AMHC Group Surplus / (Loss) excluding MEND	**£158,486**	**£57,916**

The MEND Project

The project cost for the capital works on the bagging shed entrance area to the Museum cost £431,624 on completion, which was funded by the MEND grant and match funding by the Museum. The final works were completed and signed off and the balance of the MEND grant was received in the year.

Museum Operations excluding MEND Grant

Excluding the MEND grant, there was an increase in revenue of 12.5% for 2025, and costs rose by 3.4% (higher than 2024), resulting in an increased surplus of £158,486 (2024 £57,916). These figures include depreciation. Excluding depreciation AMHC generated a surplus of £219,303 (2024 £119,059).

Revenue includes a donation of £79,158 from Amberley Museum (Retail) Limited (2024 £56,173) to the main AMHC charity. The shop and restaurant income remained flat.

The Museum and Retail expenditure increased by 3.4% to £1,064,648 (2024 £1,029,610) directly in line with the Consumer Price Index in December 2025 (also 3.4%).

Reserves Policy

In order to be a responsible and resilient charity, AMHC holds financial reserves to cover seasonal operational needs and protect the charity, with best effort, against unforeseen drops in income.

Restricted Funds: These are reserves that can only be used for specific purposes, usually determined by the provider. These restricted reserves cannot be used for normal day to day expenses.

Designated Funds: These are allocated by the Trustees as ring fenced for uses agreed with volunteers to meet priority exhibit needs or may be allocated by Trustees for site maintenance or investment purposes. Use other than these purposes would normally be agreed between Trustees and relevant parties.

Contingency Funds: Given the challenging economic circumstances the Museum continues to operate in, with periodic threats to overall financial sustainability, the Trustees have set aside a tranche of funds only to be used in dire circumstances triggered by outside national economic or other internal/external events. An element of these is the £50,000 'Bounce Back' loan obtained under Covid conditions. This is being repaid on a monthly basis.

Unrestricted Funds: Unrestricted funds – free reserves - are those available for the day to day running of the museum and are generated through daily income and necessary expenditure flows to enable operations to continue safely and efficiently.

Statement of Trustees' Responsibilities

The Trustees (who are also the directors of Amberley Museum & Heritage Centre for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure of information to Auditors

So far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information (as defined by Section 418 of the Companies Act 2006), being information needed by the auditor in connection with preparing their report, of which the charitable company's auditors are unaware, and
- the Trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she are obliged to take as a director to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Parkers, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

By order of the Trustees

Surrie Everett-Pascoe
Chair of Trustees

Adrian Butcher
Vice Chair of Trustees

DATE
30th July 2026

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AMBERLEY MUSEUM & HERITAGE CENTRE COMPANY NUMBER 01402483

Opinion
We have audited the financial statements of Amberley Museum & Heritage Centre (the "Charitable Group and Company") for the year ended 31st December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Group and Company's affairs as at 31st December 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charitable Group and Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.
Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.
Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.
We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the operational and financial reviews) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the operational and the financial reviews) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the Charitable Group and Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees
As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
In preparing the financial statements, the trustees are responsible for assessing the Charitable Group and Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charitable Group or Company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Identification and assessment of irregularities including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Companies Act 2006.
- We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by making appropriate enquiries of management as well as considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations;
- We made enquiries of those charged with governance and management concerning
    - The risks of fraud;
    - Instances of non-compliance with laws and regulations or knowledge of actual, suspected, or alleged fraud is documented during the period;
- We allocated an engagement team that we considered collectively had the appropriate competence and capabilities to identify or recognise non-compliance with laws and regulations

Audit response to the risk of irregularities including fraud

Based on the results of our risk assessment, our procedures included, but were not limited to:

- Performing analytical procedures to identify any unusual or unexpected relationships
- Evaluating whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias
- Assessing whether judgements and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias.
- Agreeing financial statements disclosures to underlying supporting documentation
- Reading the minutes of meetings of those charged with governance

- Reviewing the correspondence with relevant regulatory bodies
- Testing of journal entries to address the risk of fraud through management override
- Incorporation an element of unpredictability in the selection of the nature, timing, and extent of our audit procedures.
- Corroborating the business rationale for transactions outside the normal course of business.

Conclusions regarding the risks of irregularities including fraud

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

We considered our audit was capable of detecting irregularities due to:

- The effectiveness of the entity's internal controls;
- The nature, timing and extent of audit procedures performed; and
- The absence of contradictory evidence

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report
This report is made solely to the Charitable Group and Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Group and Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Group and Company members as a body, for our audit work, for this report, or for the opinions we have formed.

Annette Watson

Annette Watson PhD BSc FCA (Senior Statutory Auditor)
For and on behalf of Parkers
Chartered Accountants and Statutory Auditors
Cornelius House
178-180 Church Road
Hove
East Sussex
BN3 2DJ

DATE 30th July 2026

AMBERLEY MUSEUM & HERITAGE CENTRE
COMPANY NUMBER 01402483
(and subsidiary company)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2025
(Incorporating a group income and expenditure account)

	Notes	Restricted Funds £	Unrestricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from	2				
Donations and legacies		88,988	85,574	174,562	298,730
Charitable activities		-	560,061	560,061	491,538
Other trading activities		-	492,119	492,119	460,074
Investments		-	9,705	9,705	10,690
Total		88,988	1,147,459	1,236,447	1,261,032
Expenditure on:	3				
Raising funds		-	326,472	326,472	298,259
Charitable Activities		59,027	679,149	738,176	731,351
Total		59,027	1,005,621	1,064,648	1,029,610
Net income / (expenditure)		29,961	141,838	171,799	231,422
Transfers between funds		-	-	-	-
Net movement in funds		29,961	141,838	171,799	231,422
Reconciliation of funds					
Total Funds Brought Forward		668,790	831,820	1,500,610	1,269,188
Total Funds Carried Forward		698,751	973,658	1,672,409	1,500,610

None of the groups' activities were acquired or discontinued during the above two financial periods.

The group has no recognised gains or losses other than the surplus for the above two financial periods.

The Notes on pages 18 to 29 form part of these accounts

AMBERLEY MUSEUM & HERITAGE CENTRE
COMPANY NUMBER 01402483
(and subsidiary company)
CONSOLIDATED BALANCE SHEET
AT 31ST DECEMBER 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible Assets	7	999,589	1,028,344
CURRENT ASSETS			
Stock for resale		16,360	16,544
Debtors	9	83,764	18,627
Cash at Bank and in hand		632,354	514,905
		732,478	550,076
CREDITORS: amounts falling due within one year	10	59,658	72,997
Net Current Assets		672,820	477,079
CREDITORS: amounts falling due after more than one year	11	-	4,813
Provision for liabilities	12	-	-
Net Assets		1,672,409	1,500,610
FUNDS			
Restricted Funds		698,751	668,790
Unrestricted Funds		973,658	831,820
	15	1,672,409	1,500,610

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small charitable companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board of Trustees on ...30th July 2026...
and were signed on its behalf by:

Surrie Everett-Pascoe
Chair of Trustees

Adrian Butcher
Vice Chair of Trustees

The Notes on pages 18 to 29 form part of these accounts

AMBERLEY MUSEUM & HERITAGE CENTRE
COMPANY NUMBER 01402483
(and subsidiary company)
CONSOLIDATED CASH FLOW STATEMENT
AT 31ST DECEMBER 2025

	2025	2024
	£	£
Net income/(expenditure) for the year	171,799	231,422
Adjustments for:		
Depreciation charges	60,817	61,143
Deferred tax charge for the year	-	-
Bank interest	(9,705)	(10,690)
Loss/(profit) on sale of fixed assets	-	-
(Increase)/decrease in stock	184	(6,449)
(Increase)/decrease in debtors	(65,137)	11,824
Increase/(decrease) in creditors	(13,339)	6,570
Net cash provided by/(used in) operating activities	**144,619**	**293,820**
Cash flows from investing activities:		
Bank interest	9,705	10,690
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(32,062)	(379,114)
Net cash provided by/(used in) investing activities	**(22,357)**	**(368,424)**
Cash flows from financing activities:		
Repayments of borrowing	(4,813)	(9,355)
Cash inflow from new borrowing	-	-
Net cash provided by/(used in) financing activities	**(4,813)**	**(9,355)**
Change in cash and cash equivalents in year	**117,449**	**(83,959)**
Cash and cash equivalents at the beginning of the year	514,905	598,864
Cash and cash equivalents at the end of the year	**632,354**	**514,905**
Analysis of cash and cash equivalents:		
Cash in hand	632,354	514,905
Notice deposits (less than three months)	-	-
Total cash and cash equivalents	**632,354**	**514,905**

AMBERLEY MUSEUM & HERITAGE CENTRE
COMPANY NUMBER 01402483
BALANCE SHEET
AT 31ST DECEMBER 2025

	Notes	2025	2024
		£	£
FIXED ASSETS			
Tangible Assets	7	959,887	986,584
Investments	8	2	2
		959,889	986,586
CURRENT ASSETS			
Debtors	9	119,282	23,003
Cash at Bank and in hand		598,280	503,260
		717,562	526,263
CREDITORS: amounts falling due within one year	10	35,686	44,790
Net Current Assets		681,876	481,473
Total Assets less Current Liabilities		1,641,765	1,468,059
FUNDS			
Restricted Funds		698,751	668,790
Unrestricted Funds		943,014	799,269
		1,641,765	1,468,059

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on ...30th July 2026...
and were signed on its behalf by:

Surrie Everett-Pascoe
Chair of Trustees

Adrian Butcher
Vice Chair of Trustees

The Notes on pages 18 to 29 form part of these accounts

1. STATEMENT OF ACCOUNTING POLICIES

Basis of Preparation

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. The charity is a company limited by guarantee and has no share capital. The company is incorporated in England and Wales. The charity company registration number, charity number and registered address and place of business can be found on the company information page.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the Charity's ability to continue.

No significant judgements have had to be made by the trustees in preparing these financial statements.

The accounting policies have been applied consistently throughout the accounts and the prior year.

Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note.

Consolidation

The group accounts consolidate the accounts of Amberley Museum & Heritage Centre and the wholly owned subsidiary company, Amberley Museum (Retail) Limited. A separate Statement of Financial Activities and Income and Expenditure account for the Charity has not been presented because the Charity has taken advantage of the exemption afforded by Section 408 of the Companies Act 2006.

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

Incoming Resources
Items of income are recognised and included in the accounts when all of the following criteria are met:

- The Charity or its subsidiary have entitlement to the funds.
- Any performance conditions attached to the items of income have been met or are fully within the control of the Charity or its subsidiary.
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.
- Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

Interest receivable
Interest on funds held on deposit is included where receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank

Resources Expended
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprise the costs of commercial trading, including the restaurant and shop and their associated support costs and marketing costs of the Charity.
- Expenditure on Charitable Activities includes curatorial costs, events costs, site maintenance and depreciation and associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED.)

Allocation of support costs
Support costs are those functions that assist with the work of the Charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support the charity's displays and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 3.

Tangible Fixed Assets
Fixed Assets are stated at cost less depreciation.
Depreciation is provided at the following annual rates to write off each asset over its estimated useful life: -

Heritage Assets:	4%	On cost
Site Improvements:	2%	On cost
Plant and Machinery:	10-25%	Reducing balance

Fixed Asset Investments
Unlisted investments are held at cost as an approximation to fair value where the fair value is not easily obtainable.

Stocks
Stocks are valued at the level of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1. STATEMENT OF ACCOUNTING POLICIES (CONTINUED.)

Taxation

The company is a registered charity and as such its income and gains falling within section 471 to 489 of the Corporation Tax Act 2010 or section 256 of the Taxation and Chargeable Gains Act 1992 are exempt from corporation tax to the extent that they are applied to its charitable activities.

Government grants

Government grants are recorded on the accruals basis and are released to the profit and loss account on receipt.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations or grants which the donor has specified are to be used solely for particular areas of the charity's work or for specific projects being undertaken by the charity.

2. INCOME

	2025	2024
	£	£
Donations and legacies		
Grants	82,291	176,162
Legacies	20,000	9,000
Donations	72,271	113,568
	174,562	298,730

The income from donations was £72,271 (2024: £113,568) of which £65,575 was unrestricted (2024: £96,764) and £6,696 restricted (2024: £16,804).

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in the trustees' report, Operational Review. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Charitable Activities	2025	2024
	£	£
Museum Entrance Fees	560,061	491,538

Other trading activities	2025	2024
	£	£
Shop and restaurant income	376,974	343,325
Membership fees	81,650	69,320
Lettings	27,965	12,704
Other income	5,530	34,725
	492,119	460,074

Investment income		
Bank interest	9,705	10,690

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3. EXPENDITURE

	2025	2024
	£	£
Costs of raising funds		
Expenditure on retail activities	294,341	275,984
Marketing costs	26,525	15,430
Governance and support costs	5,606	6,845
	326,472	298,259
Charitable Activities		
Salaries	343,159	319,488
Site Services	72,380	79,957
Event costs	13,357	7,740
Governance and support costs	79,233	69,479
Other costs	230,047	258,687
	738,176	731,351
Governance and support costs		
General office costs	41,993	39,252
Statutory audit fees	7,000	7,000
Irrecoverable VAT on audit fees	810	810
Legal and other professional fees	8,855	7,840
Bank and finance charges	26,181	21,422
	84,839	76,324

4. NET INCOMING/(OUTGOING) RESOURCES

	2025	2024
	£	£
Net resources are stated after charging/(crediting):		
Depreciation of fixed assets	60,818	61,143
Auditor's remuneration	7,000	7,000

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration, expenses or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

6. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	443,319	421,981
Social security costs	27,206	22,945
	470,525	444,926

The average weekly number of employees during the year was as follows:-

Office and administration	18	17
Retail activities	13	12
Directors	1	1
	32	30

There were no members of staff earning more than £60,000 during the current or previous year.

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7. TANGIBLE FIXED ASSETS

Group	Plant and Machinery	Display Buildings	Site Improvements	Total
Cost				
At 1st January 2025	287,409	1,659,067	602,900	2,549,376
Additions	-	32,062	-	32,062
On disposals	-	-	-	-
At 31st December 2025	287,409	1,691,129	602,900	2,581,438
Depreciation				
At 1st January 2025	240,100	1,065,128	215,804	1,521,032
Charge for year	3,445	45,314	12,058	60,817
On disposals	-	-	-	-
At 31st December 2025	243,545	1,110,442	227,862	1,581,849
Net Book Value				
At 31st December 2025	43,864	580,687	375,038	999,589
At 31st December 2024	47,309	593,939	387,096	1,028,344

Company	Plant and Machinery	Display Buildings	Site Improvements	Total
Cost				
At 1st January 2025	65,686	1,659,067	602,900	2,327,653
Additions	-	32,062	-	32,062
Disposals	-	-	-	-
At 31st December 2025	65,686	1,691,129	602.900	2,359,715
Depreciation				
At 1st January 2025	60,137	1,065,128	215,804	1,341,069
Charge for year	1,387	45,314	12,058	58,759
On disposals	-	-	-	-
At 31st December 2025	61,524	1,110,442	227,862	1,399,828
Net Book Value				
At 31st December 2025	4,162	580,687	375,038	959,887
At 31st December 2024	5,549	593,939	387,096	986,584

8. INVESTMENTS

	Group 2025	Group 2024	Company 2025	Company 2024
	£	£	£	£
Investment in Group Undertaking	-	-	2	2
	-	-	2	2

The company owns the whole of the issued share capital of Amberley Museum (Retail) Limited, a company registered in England (company number 01995781).

9. DEBTORS

	Group 2025	Group 2024	Company 2025	Company 2024
	£	£	£	£
Trade Debtors	59,614	10,014	59,266	10,014
Other Debtors	24,150	8,613	23,065	8,613
Due by subsidiary undertaking	-	-	36,951	4,376
	83,764	18,627	119,282	23,003

10. CREDITORS: amounts falling due within one year

	Group 2025	Group 2024	Company 2025	Company 2024
	£	£	£	£
Bank loans	4,416	10,000	-	-
Trade Creditors	17,994	18,183	11,610	11,340
Other taxes and social security	17,375	15,634	6,449	5,770
Other creditors	7,500	7,500	7,500	7,500
Accruals and deferred income	12,373	21,680	10,127	20,180
	59,658	72,997	35,686	44,790

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11. CREDITORS: amounts falling due after more than one year

	Group		Company	
	2025	2024	2025	2024
	£	£	£	£
Bank loans 1-2 years	-	4,813	-	-
Bank loans 2-5 years	-	-	-	-
Bank loans more than 5 years	-	-	-	-
	-	4,813	-	-

12. PROVISIONS FOR LIABILITIES

	2025	2024
	£	£
Deferred tax – accelerated capital allowances	-	-

13. STATUS

The company is limited by guarantee and has no share capital. It is registered as a charity.

14. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds restated
	£	£	£	£
Fixed Assets	465,475	534,114	999,589	1,028,344
Current Assets	567,841	164,637	732,478	550,076
Current Liabilities	(59,658)	-	(59,658)	(72,997)
Long term liabilities	(-)	-	(-)	(4,813)
	973,658	698,751	1,672,409	1,500,610

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15. MOVEMENT IN FUNDS

	At 01.01.2025	Net Movement in Funds	At 31.12.2025
	£	£	£
Unrestricted Funds			
General Fund	831,820	141,838	973,658
Restricted funds	668,790	29,961	698,751
	1,500,610	171,799	1,672,409

Restricted Funds	2025	2024
	£	£
De Witt Kilns Fund	126,085	141,974
Radio Fund	70,863	70,863
Print Fund	11,040	8,321
Standard Rail Fund	5,674	5,884
Historic England Grant	249	249
Rail Hall	4,693	4,693
Tesco Bags of Help	1,850	1,850
Rack Saw Bench Fund	2,400	2,400
Peter Fund	4,965	5,104
Greenfield Training Fund	8,101	8,859
MEND	400,455	404,407
Preview Gallery Project	49,977	-
Sussex Masonic	1,898	2,531
Ockenden Clock	10,000	10,000
School Visit Grant	380	1,354
IT Fund	121	301
	698,751	668,790

15. MOVEMENT IN FUNDS (CONTINUED…)

Fund	Purpose and restriction in use
De Witt Kilns Fund	Funds to restore the De Witt Kilns to their original condition and create an exhibit showing the working of such kilns.
Radio Fund	Funding to replace the radio building.
Print Fund	Funding additional printing press equipment.
Standard Rail Fund	Funding the building and maintenance of the wagon shed.
Historic England Grant	Funding of the repairs of At Risk Buildings.
Rail Hall	Donation to improve the children's area in the rail hall.
Tesco Bags of Help	Donation to fund forest school's programme.
Rack Saw Bench Fund	Donation to fund the construction of a Rack Saw Bench.
Peter Fund	Donations to fund the repair of a Steam Engine.
Greenfield Training Fund	Funding for staff training and development
MEND	Grant from the DCMS Museum Estate and Development fund for the conservation of the Bagging Shed
Sussex Masonic	Grant for a new museum vehicle
Ockenden Clock	Donation towards mounting the Ockenden Clock
School Visit Grant	Donation to help schools in need to meet visit costs
IT Fund	Donation to fund contactless donation scheme
Preview Gallery Project	Grant from the Rural England Prosperity Fund to refurbish the Preview Gallery to create a cafe

16. SUBSIDIARY AND RELATED PARTY TRANSACTIONS

Amberley Museum (Retail) Limited is a wholly owned subsidiary. Its principal activity is to operate and maintain the catering facilities and gift shop at the museum. Any profits made by the subsidiary are covenanted to the charity.

During the year to 31 December 2025 there were no related party transactions (2024: £nil).