



**Plummer Parsons**  
Chartered Accountants

Charity Registration No. 1146155

Company Registration No. 07734051 (England and Wales)

**KEMP TOWN SOCIETY**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

# KEMP TOWN SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S G R Smith Mr K Paulin Mrs V Minns Mrs J E Paulin Mr F V Rees Mrs J P Sewell Mr A G Liversidge Mr M J Bedingfield	(Appointed 4 May 2019)
<b>Secretary</b>	Mrs J E Paulin	
<b>Charity number</b>	1146155	
<b>Company number</b>	07734051	
<b>Registered office</b>	Flat 1 9 Sussex Square Brighton East Sussex BN2 1FJ	
<b>Accountants</b>	Plummer Parsons 18 Hyde Gardens Eastbourne East Sussex BN21 4PT	

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# KEMP TOWN SOCIETY

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# KEMP TOWN SOCIETY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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The trustees present their report and financial statements for the year ended 31 December 2019.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Society's governing document, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The Society's objects are:

To secure for the public benefit the preservation, protection, development and improvement of features of historic or public interest in the area comprising Kemp Town conservation area as designated under section 277 of the town and Country Planning Act 2971, and to educate the public by encouraging historical research into its importance as one of only four Grade 1 listed Estates in England having provided a home to many politically and artistically important people since the 1820's.

This will be achieved through education and training by providing advice and information.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Society should undertake.

#### **Achievements and performance**

The scaffolding comes and goes, leaving pristine white walls and repaired roofs; basement areas become decked with flowers; aspiring photographers persuade would-be models to pose on front doorsteps beside railings; the sun comes out (occasionally). The 105 houses on the estate probably look better now than they have at any point in their nearly 200 year history.

#### **Conservation**

In the wider sphere of conservation it is good to be able to begin this year's report with news that the Black Rock site, derelict for 40 years, looks set to be developed, thanks to a £12 million government Coast to Capital grant. 86% of those surveyed approved of the well-publicized scheme and KTS has been closely involved in the process. It will begin with a decontamination of the site (there could well be unexploded ordnance from WWII there) and thereafter the plan is to rebuild the sea wall, lay a surface suitable for recreational use, develop an ecology trail, and, importantly, for residents, make the Reading Room and Temple fit for commercial use.

These enabling works were originally intended to prepare the site for the deeply unpopular Conference Centre, but plans for this were shelved in December, and remain in abeyance whilst the parallel scheme to extend Churchill Square with all the uncertain-ties of retail trade are re-considered. Members naturally remain anxious to know what is happening at the Marina. The latest intelligence from the developers is that planning permission for Phase 2 of the Marina Development has still to go before the council, the date already having been postponed several times. A further development being considered by the council concerns the gasworks site. A development company will shortly announce a public exhibition for plans for this easternmost fringe of Brighton.

We continue to keep a close watch on Madeira Terraces, having contributed to the crowd funding 3 years ago. Councillors have agreed to make £550,000 available for a regeneration and restoration project. We look forward to seeing the detailed plans to restore the first 30 of the 151 arches, including the 3 for which the money was originally raised.

# KEMP TOWN SOCIETY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2019

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The communal bins, which have been a concern for the past two years, have so far been only modestly successful. We have been regularly in touch with Cityclean about uncollected rubbish and the state of the gutters after emptying (particularly at the Sussex Square bus stop). It seems the GMB union have now resolved their dispute with the council, which means that the full service we all pay for through our council taxes should be resumed. KTS members will attend a tour of the council's waste and recycling plant at Hollingdean to ask questions and learn how the system works.

We are grateful to Michael Bedingfield, our conservation member and CAG rep, who monitors with an eagle eye all proposed developments in the Conservation Area.

#### Communication

The Newsletter continues to be published three times a year for all members, smoothly produced by Gemini Print in Shoreham. Around 50 copies go out by post to members outside Kemp Town; the rest are hand-delivered round the Estate and in streets beyond. The question regularly arises of whether it should become an e-newsletter, but for two main reasons we think it should not. First, not all members are on e-mail; and second, many of those who are online positively prefer to read newsletters in printed form, treating them as a rare form of relaxation.

For some time, however, we have wanted to give members something extra, and in the summer we plan to expand the Newsletter to 6 or even 8 pages. This will allow us to run more photographs; to increase the font size, which is now approaching the edge of visibility; to spread out a bit, and to lose the present sensation that a quart is being squeezed into a pint pot, as it usually is. There will be changes too to the editorial team itself. Ann Wroe, who has done the job with such expertise for the last 12 editions, will continue to oversee the newsletter, but will be assisted by Michael Bedingfield and Keith and Jayne Paulin. Members with anything to contribute in the way of profiles or historical pieces (large or small) are urged to contact Ann Wroe ([annwroe@economist.com](mailto:annwroe@economist.com)) or Keith Paulin ([paulinkeith@hotmail.com](mailto:paulinkeith@hotmail.com)) with their ideas.

The website is updated regularly, with a topical photograph as its header and reports of various meetings attended in the Latest News section. We are lucky to have the expertise of Adam Liversidge to keep us abreast of statutory requirements with the Membership, which now numbers 190, and to put into effect technical improvements to make the experience of visiting the site increasingly user-friendly.

Meanwhile Vanessa Minns continues to curate with loving care the sister website Who's Been Living in My House. The physical manifestation of this in the form of the 5 Information Boards were erected in March and formally launched by former resident Sir Anthony Seldon in the presence of the mayor, Cllr Alex Phillips on 28 March. They form a wonderful addition to the estate explaining its history and heritage. We are immensely grateful to Vanessa for taking on the design and indeed living and breathing this project for the past two years following the Alex Bruce bequest. A consequence of good housekeeping is that monies are left over for a further phase of the project, to be discussed at the AGM.

#### Events

The Garden Party took place as usual in the North Garden on June 30th. The theme was hats, which was just as well: for the second year in a row, surely a record, the sun baked down all day, and the temperature hovered around 30 degrees. Perhaps because of this (with older members prudently staying indoors) attendance was slightly down on 2018, but the takings were healthy. More than £1,000 was raised, with the £600 earned by the raffle stall being divided between our two chosen charities, the Brighton Youth Orchestra and the Community Night Shelter run by St Peter's Church on the Level.

Thanks are due as usual to all our hard-working helpers and stallholders; to our bar-keepers, Richard, Paul, Louise and Eve; to Johnny Muxlow's Vintage Hot Five for setting the party atmosphere; and to Tania and Lou at Marmalade, who donated an astonishingly generous shipment of cakes for the tea stall. Above all, huge thanks to Ann Wroe for once again planning and coordinating this most successful and high-profile event.

# **KEMP TOWN SOCIETY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2019**

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The Quiz, held in the EF Language School on 25 Oct was enjoyed by all 60 participants, as their obscure knowledge was put to the test by quizmaster Robert Snell, making a welcome return. The winners (once again) were the Ealing Comedians, who remarkably only dropped one point during the whole evening. We are aware that the stairs mean this venue is not popular with all and we are considering using the crypt of St George's, where there is a lift, but fear that the room is not large enough to accommodate us. Suggestions from members for more suitable venues would be appreciated.

St George's was the venue for the BYO String Ensemble Concert on 8 February. An audience of over 100 enjoyed an early evening concert of most sophisticated music-making from the young string players, who tackled some challenging works. Many thanks to our Deputy Chairman Vaughan Rees for overseeing this with such tenacity and enthusiasm. We were delighted to be able to make a donation of £500 to the BYO, and still retain a healthy surplus.

#### **Blue Plaques**

Jill Sewell continues to represent KTS on the Commemorative Plaque panel, which meets quarterly to consider applications and verify facts about individuals nominated. Currently there are over 130 in Brighton and Hove. The charge for a plaque, met by the freeholder of the property concerned, is £1200. KTS has recently confirmed that no more than one plaque may be paced on the same house, no matter how many illustrious residents have lived there!

#### **The Committee**

I remain, as ever, immensely grateful to all members of the committee, who meet every 8 weeks or so and work tirelessly (and of course voluntarily) to maintain the impact of the Kemp Town Society in all its guises. Many are mentioned above, but two to single out are Jayne and Keith Paulin, our omnipresent secretary and treasurer. They carry out their key roles with genial good humour and plain common sense, and we are lucky to have them. Thank you so much from all of us.

#### **Financial review**

The results for the year show a deficit of £4,857 (2018: surplus of £19,853) on unrestricted funds. There is a healthy cash balance, with almost £30,000 held at the end of the year.

The trustees will maintain sufficient general funds to cover the key day to day management costs of the Society, whilst releasing the maximum possible sums to fund projects. We aim to hold cash at the bank of at least £2,000, all of which are unrestricted funds. These funds are held in order to meet any unforeseen expenditure that may occur. This level of reserves has been maintained throughout the year.

Under the Memorandum and Article of Association, the charity has the power to make any investment which the trustees see fit.

The trustees have assessed the major risks to which the Society is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 9th August 2011 no. 07734051 and registered on 29 February 2012 as a charity no. 1146155. The funds from the previous charity Kemp Town Society (charity no. 299999) were transferred into unrestricted funds on 1 January 2013.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under these Articles, the trustees are elected at the Annual General meeting which the charitable company must hold every year and all members are entitled to attend.

# KEMP TOWN SOCIETY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mr S G R Smith	
Mr K Paulin	
Mr D L De Young	(Resigned 4 May 2019)
Mrs V Minns	
Mrs J E Paulin	
Mr P Phillips	(Resigned 4 May 2019)
Mr F V Rees	
Mrs J P Sewell	
Mr A G Liversidge	
Mr M J Bedingfield	(Appointed 4 May 2019)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The charity must have a board of trustees of between three and ten trustees. The current board meet regularly to administer the charity. Keith Paulin has been appointed to manage the day to day operations of the charity. The power of appointing trustees rests with the members. Appointments are made annually via the AGM.

The trustees' report was approved by the Board of Trustees.

**Mr S G R Smith**

Trustee

Dated: 21 May 2020

# **KEMP TOWN SOCIETY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2019***

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The trustees, who are also the directors of Kemp Town Society for the purpose of company law, are responsible for preparing the Trustees' Report 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 Society and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Society will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Society 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 Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# **KEMP TOWN SOCIETY**

## **CHARTERED ACCOUNTANTS' REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF KEMP TOWN SOCIETY FOR THE YEAR ENDED 31 DECEMBER 2019**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kemp Town Society for the year ended 31 December 2019, which comprise the statement of financial activities and the related notes from the charity's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 26 March 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Kemp Town Society and state those matters that we have agreed to state to the charity's trustees, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kemp Town Society and the charity's trustees as a body, for our work or for this report.

It is your duty to ensure that Kemp Town Society has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Kemp Town Society. You consider that Kemp Town Society is exempt from the statutory audit requirement for the year, and is not required to obtain an independent examiner's report.

We have not been instructed to carry out an audit or a review of the financial statements of Kemp Town Society. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Plummer Parsons**

26 May 2020

**Chartered Accountants**

18 Hyde Gardens  
Eastbourne  
East Sussex  
BN21 4PT

# KEMP TOWN SOCIETY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

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		Unrestricted funds 2019 £	Total 2018 £
	Notes		
<b>Income from:</b>			
Donations and legacies	3	1,915	22,451
Other trading activities	4	3,690	6,249
Investments	5	14	9
<b>Total income</b>		<u>5,619</u>	<u>28,709</u>
<b>Expenditure on:</b>			
Raising funds	6	2,226	3,838
Charitable activities	7	8,250	5,018
<b>Total resources expended</b>		<u>10,476</u>	<u>8,856</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(4,857)	19,853
Fund balances at 1 January 2019		34,200	14,347
<b>Fund balances at 31 December 2019</b>		<u><u>29,343</u></u>	<u><u>34,200</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# KEMP TOWN SOCIETY

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2019

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	Notes	2019 £	£	2018 £	£
<b>Fixed assets</b>					
Property, plant and equipment	12		552		879
<b>Current assets</b>					
Cash at bank and in hand		29,391		34,761	
<b>Current liabilities</b>	13	(600)		(1,440)	
Net current assets			28,791		33,321
<b>Total assets less current liabilities</b>			29,343		34,200
<b>Income funds</b>					
Unrestricted funds			29,343		34,200
			29,343		34,200

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 May 2020

Mr S G R Smith  
Trustee

Mr K Paulin  
Trustee

Company Registration No. 07734051

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

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### 1 Accounting policies

#### Charity information

Kemp Town Society is a private company limited by guarantee incorporated in England and Wales. The registered office is Flat 1, 9 Sussex Square, Brighton, East Sussex, BN2 1FJ.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the Society's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Society is a Public Benefit Entity as defined by FRS 102.

The Society has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Society. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Society has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the Society is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership income and cash donations are recognised on receipt. Other donations are recognised once the Society has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Society has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. The cost of overall direction and administration is apportioned between unrestricted and restricted funds, depending on the scale of activities undertaken each year.

#### 1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of non-current assets

At each reporting end date, the Society reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### **Basic financial assets**

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Society's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the Society's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Total
	2019 £	2018 £
Legacies receivable	-	20,000
Membership fees	1,915	1,451
Donated goods and services	-	1,000
	<u>          </u>	<u>          </u>

#### **Donated goods and services**

Donations services includes website work carried out free of charge in the previous year. This has been included at its estimated equivalent cost.

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 4 Other trading activities

	<b>Unrestricted funds</b>	Total
	<b>2019 £</b>	2018 £
Fundraising events	3,690	6,249
	<u>          </u>	<u>          </u>

### 5 Investments

	<b>Unrestricted funds</b>	Total
	<b>2019 £</b>	2018 £
Interest receivable	14	9
	<u>          </u>	<u>          </u>

### 6 Raising funds

	<b>Unrestricted funds</b>	Total
	<b>2019 £</b>	2018 £
<u>Fundraising and publicity</u>		
Other fundraising costs	2,226	3,838
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>          </u>

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

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### 7 Charitable activities

	<b>Charitable Expenditure 2019</b>	<b>Charitable Expenditure 2018</b>
	£	£
Information boards	4,549	-
Grant funding of activities (see note 8)	600	250
Share of support costs (see note 9)	2,321	3,255
Share of governance costs (see note 9)	780	1,513
	<u>8,250</u>	<u>5,018</u>
	<u><u>8,250</u></u>	<u><u>5,018</u></u>

### 8 Grants payable

	<b>Charitable Expenditure 2019</b>	<b>Charitable Expenditure 2018</b>
	£	£
Grants to institutions (2 grants):		
Other	600	250

#### Charitable Expenditure

Grant funding is not our main charitable activity, however during the year grants were paid to local organisations who assist with our activities.



# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

### 9 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Depreciation	327	-	327	327
Administration	1,521	-	1,521	1,584
Website	16	-	16	1,028
Insurance	266	-	266	266
Sundry	191	-	191	50
Accountancy	-	780	780	1,513
	<u>2,321</u>	<u>780</u>	<u>3,101</u>	<u>4,768</u>
Analysed between				
Charitable activities	<u>2,321</u>	<u>780</u>	<u>3,101</u>	<u>4,768</u>

Governance costs above include payments to the Independent Examiner of £780 (2018: £1,513) for accountancy and Independent Examination services.

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Society during the year.

6 trustees were reimbursed for £2,075 of operating expenses during the year (2018: 4 were reimbursed £1,559).

### 11 Employees

There were no employees during the year.

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2019

### 12 Property, plant and equipment

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2019	1,678
At 31 December 2019	<u>1,678</u>
<b>Depreciation and impairment</b>	
At 1 January 2019	799
Depreciation charged in the year	327
At 31 December 2019	<u>1,126</u>
<b>Carrying amount</b>	
At 31 December 2019	<u>552</u>
At 31 December 2018	<u>879</u>

### 13 Current liabilities

	2019 £	2018 £
Accruals and deferred income	<u>600</u>	<u>1,440</u>

### 14 Related party transactions

During the previous year, website work was carried out free of charge by Mr A Liversidge, trustee. This was included in the accounts as a donated service, at its estimated equivalent cost.