



**Plummer Parsons**  
Chartered Accountants

Charity registration number 1146155

Company registration number 07734051 (England and Wales)

**KEMP TOWN SOCIETY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# KEMP TOWN SOCIETY

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S G R Smith Mrs V Minns Mrs J E Paulin Mr F V Rees Mr M J Bedingfield Mrs A F Wroe Mrs L V A Dean	(Appointed 7 May 2022) (Appointed 7 May 2022)
<b>Secretary</b>	Mrs J E Paulin	
<b>Charity number</b>	1146155	
<b>Company number</b>	07734051	
<b>Principal address</b>	Flat 1 9 Sussex Square Brighton East Sussex BN2 1FJ	
<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 2022

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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) (effective 1 January 2019)".

### **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 1971, 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**

2023 marks a significant anniversary for Kemp Town. Two hundred years ago the Estate that we all continue to enjoy today was first conceived by Thomas Read Kemp. A plaque to mark this fact has already been erected on one of the pillars at the bottom of the western arm of Lewes Crescent, and all nine pillars will be redecorated this year. And 50 years ago the Kemp Town Conservation Society came into being, essentially as an action group to get rid of the nuisance of nocturnal cavortings in Kemp Town Place at an establishment known as The Dolphin Club.

### **Events**

In March 2022, the Quiz Night reappeared after a pause for Covid and fierce but friendly competition prevailed under the watchful eye of Quizmaster Robert Snell. The Jubilee Garden Party in June was extremely well supported, Lucy Dean having promoted it well beyond the immediate vicinity. It was good to welcome so many new faces to the event, but not so good having to source wine in plastic bottles to stock the bar in accordance with a Council directive forbidding glass at events during this party weekend. Nevertheless the bar was drunk dry and the Raffle too made a record sum, largely through Rita McCormack's persuasive sales techniques, assisted by a member of her Dublin family, another of whom ran the bar.

The *Seen from the Street Garden Competition* was held again this year in June. Maggie Tattersall and her team worked hard to create a short list; but gardeners, unlike quizzers, are not all imbued with a competitive spirit. A different format to allow a prize to be awarded will be devised for 2023. A new event at the end of 2022 was the *Kinderfest*, held in the North Garden in December. Lucy Dean, its organizer, created a magical spectacle of lights, treats and Father Christmas, all accompanied by the Hangleton Brass Band. It was KTS's Christmas present to the families of Kemp Town.

# KEMP TOWN SOCIETY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Conservation

As in 2021, the Gasworks Development proposal has preoccupied many local groups, now working together as The Brighton Gasworks Coalition. At the time of writing we await the Council's response to the revised proposals from the developer. KTS and many individual members submitted their objections (mainly to the height and massing of the buildings) by the due date in January 2023. Meanwhile, on the Esplanade to the south of us, restoration work on the Reading Room and Temple proceeds, albeit slowly. The original delivery date of Easter 2023 has been put back, possibly till the autumn, as we eagerly anticipate the arrival of a new restaurant and cafe. The proposed restoration of Madeira Terraces has had a serious setback with a failed bid for Government funding for Phase 2. However Phase 1 is unaffected and fully funded, and this vital work is finally due to commence in late 2023. Michael Bedingfield continues to monitor progress with all these projects as well as representing our interests on the Conservation Advisory Group with admirable diligence and attention to planning detail. Jayne Paulin, in addition to her meticulous and utterly reliable work as Secretary, continues to represent us on the Blue Plaque Committee. Appropriately this year, a plaque to Thomas Read Kemp is to be unveiled at Brighton Girls' School to commemorate Kemp's residence at The Temple from 1822 to 1827.

### Membership

The Society currently has just under 200 members. The committee took the decision in November to raise the annual minimum donation for members (unchanged for many years) from £10 to £15. This was both to counter inflation and to ensure that there were sufficient funds to create a bigger and even better Garden Party in this anniversary year.

The Newsletter, published 3 times a year, absorbs a significant proportion of our income. It continues in its 8-page hard-copy format by popular request. Ann Wroe and Keith Paulin have our thanks for creating such a wide-ranging and attractive publication. All members are also urged to visit our websites that are frequently updated, both the main KTS site and *Who's Been Living in My House*, which allows fascinating glimpses into the histories of our neighbours' houses.

### Committee

Vanessa Minns leaves the committee after 20 years of outstanding and unmatched service to KTS. Her involvement in myriad events over that period, her dedicated work on the Alex Bruce Legacy project, her artistic flair and her boundless energy have ensured that our history, heritage and sense of community have become widely known. She remains much involved with KTS as its Honorary Historian. Keith Paulin has also gained emeritus status this year, continuing to edit the newsletter and provide financial advice, whilst Jeremy Browning takes over as Treasurer. Jeremy also becomes Membership Secretary, succeeding Adam Liversidge, who has left us after five years, during which time our data systems have been transformed.

### 2023

The Bi-Centenary of the Kemp Town Estate will be launched after the AGM on 13 May with the unveiling of a brass-topped lectern on the south side of Marine Parade displaying a relief map of the original estate. This, together with a further information board on the south east garden railings, marks the culmination of the Alex Bruce Legacy project. *Hidden Treasures*, another project by Vanessa Minns, a book detailing the Bas-Reliefs in some 40 'Cubitt' houses on the Estate, will also be launched that day. There will thus be much for members to look at and enjoy in this important year.

The Garden Party on 24 June, celebrating our 200th anniversary, is well into its planning stage. Vaughan Rees, our imperturbable and most conscientious Vice Chairman, is chairing a sub-committee, with the aim of making this year's party distinctively different to those we have all enjoyed in the past.

### Financial review

The results for the year show a deficit of £7,709 (2021: deficit of £2,548) on unrestricted funds. There is a healthy cash balance, with around £13,400 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.

# KEMP TOWN SOCIETY

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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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.

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	(Resigned 7 May 2022)
Mrs V Minns	
Mrs J E Paulin	
Mr F V Rees	
Mr A G Liversidge	(Resigned 12 May 2022)
Mr M J Bedingfield	
Mrs A F Wroe	(Appointed 7 May 2022)
Mrs L V A Dean	(Appointed 7 May 2022)

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. Jeremy Browning 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**

Date: .....

# **KEMP TOWN SOCIETY**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 DECEMBER 2022***

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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;
- 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 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 2022

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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 2022, 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 <https://www.icaew.com/regulation>

This report is made to the charity's trustees, as a body, in accordance with the terms of our engagement letter dated 16 February 2023. 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**

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**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 2022

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		Unrestricted funds	Unrestricted funds
		2022	2021
	Notes	£	£
<b><u>Income from:</u></b>			
Donations and legacies	3	2,757	2,921
Other trading activities	4	3,368	353
Investments	5	5	2
		<hr/>	<hr/>
<b>Total income</b>		6,130	3,276
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Raising funds	6	1,986	831
		<hr/>	<hr/>
Charitable activities	7	11,853	4,993
		<hr/>	<hr/>
<b>Total expenditure</b>		13,839	5,824
		<hr/>	<hr/>
<b>Net expenditure for the year/ Net movement in funds</b>		(7,709)	(2,548)
Fund balances at 1 January 2022		20,509	23,057
		<hr/>	<hr/>
<b>Fund balances at 31 December 2022</b>		12,800	20,509
		<hr/> <hr/>	<hr/> <hr/>

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 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Cash at bank and in hand		13,430		21,109	
<b>Current liabilities</b>	12	(630)		(600)	
Net current assets			12,800		20,509
<b>Income funds</b>					
Unrestricted funds			12,800		20,509
			12,800		20,509

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 2022.

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

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 .....

.....  
Mr S G R Smith  
Trustee

.....  
Mrs J E Paulin  
Trustee

Company registration number 07734051

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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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 financial statements 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) (effective 1 January 2019)". 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. 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.

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 Income

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 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

#### 1.7 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 2022

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### 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.

### 1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Society is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 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	Unrestricted funds
	2022	2021
	£	£
Membership fees	2,757	2,921

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 4 Other trading activities

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Fundraising events	3,368	353
	<u>          </u>	<u>          </u>

### 5 Investments

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Interest receivable	5	2
	<u>          </u>	<u>          </u>

### 6 Raising funds

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Other fundraising costs	1,986	831
	<u>          </u>	<u>          </u>
	<u>1,986</u>	<u>831</u>

# KEMP TOWN SOCIETY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 7 Charitable activities

	<b>Charitable Expenditure 2022 £</b>	<b>Charitable Expenditure 2021 £</b>
Information boards	-	1,715
Memorial plaques	60	-
Cost of lectern and plinth	5,995	-
	<hr/>	<hr/>
	6,055	1,715
Grant funding of activities (see note 8)	250	500
Share of support costs (see note 9)	4,542	2,178
Share of governance costs (see note 9)	1,006	600
	<hr/>	<hr/>
	11,853	4,993
	<hr/> <hr/>	<hr/> <hr/>

### 8 Grants payable

	<b>Charitable Expenditure 2022 £</b>	<b>Charitable Expenditure 2021 £</b>
Grants to institutions (0 grants):		
Other	250	500
	<hr/>	<hr/>

#### 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 2022

### 9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Depreciation	-	-	-	276	-	276
Administration	3,423	-	3,423	1,460	-	1,460
Website	481	-	481	187	-	187
Bank charges	-	-	-	15	-	15
Insurance	345	-	345	-	-	-
Sundry	293	-	293	240	-	240
Accountancy	-	630	630	-	600	600
Meeting expenses	-	376	376	-	-	-
	<u>4,542</u>	<u>1,006</u>	<u>5,548</u>	<u>2,178</u>	<u>600</u>	<u>2,778</u>
Analysed between						
Charitable activities	<u>4,542</u>	<u>1,006</u>	<u>5,548</u>	<u>2,178</u>	<u>600</u>	<u>2,778</u>

Governance costs above include payments to the Independent Examiner of £630 (2021: £600) 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.

Four trustees were reimbursed £1,391 for operating expenses during the year (2021: Five trustees were reimbursed £750).

There were no other disclosable related party transactions.

### 11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

### 12 Current liabilities

	2022 £	2021 £
Accruals and deferred income	630	600