

**CHARITY REGISTRATION NUMBER: 289512**

**Suffolk Institute of Archaeology and History  
Unaudited independently examined financial  
statements**

**31 December 2025**

# Suffolk Institute of Archaeology and History

## Financial statements

Year ended 31 December 2025

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|   | <b>Page</b> |
|---|-------------|
| Trustees' annual report                       | <b>1</b>    |
| Independent examiner's report to the trustees | <b>6</b>    |
| Statement of financial activities             | <b>7</b>    |
| Balance sheet                                 | <b>8</b>    |
| Notes to the financial statements             | <b>9</b>    |

# Suffolk Institute of Archaeology and History

## Trustees' annual report

### Year ended 31 December 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### Reference and administrative details

|                                    |  |
|------------------------------------|--|
| <b>Registered charity name</b>     | Suffolk Institute of Archaeology and History                       |
| <b>Charity registration number</b> | 289512   |
| <b>Principal office</b>            | Wheal Grace<br>Church Road<br>Mendlesham<br>Stowmarket<br>IP14 5SF |

#### The trustees

The trustees who served during the year and at the date of approval were as follows:

J Caruth (Chair)  
Dr N Amor (Appointed 05/04/2025)  
L Bradley  
Dr K Briggs  
A Brown  
J Carr  
P Reilly  
M Stead  
P Tatum  
Dr J Sear (Resigned 05/04/2025)

# Suffolk Institute of Archaeology and History

## Trustees' annual report *(continued)*

### Year ended 31 December 2025

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Roles and key positions of council members are:

|   |   |
|---|---|
| <b>President</b>  | Professor M Bailey BA, PhD, FRHistS   |
| <b>Vice Presidents</b>                                  | Dr D Allen BA, DAA, FRHistS<br>J Carr BA<br>Dr J Fiske JP, BA, PhD<br>E Martin BA, FSA, MIFA<br>Dr J Martin PhD<br>C Paine B Ed<br>Dr J Sear (Elected 05/04/2025) |
| <b>Chairman of the Council</b>                          | J Caruth MCIFA, FSA (Elected 05/04/2025 for a second term)  |
| <b>Hon. Secretaries</b>                                 |   |
| General   | M Stead BA, MSocSci, PGDip, MA  |
| Assistant   | Vacant  |
| Minutes   | P Reilly BA, Solicitor  |
| Excursions  | J Carr BA   |
| Financial   | P Tatum BSc, FCA  |
| Assistant Financial                                     | A Brown   |
| Field Group   | L Bradley BA, PGCE  |
| Website   | Dr K Briggs PhD   |
| Membership  | Vacant  |
| <b>Hon. Editor</b>                                      | Dr J Sear BA, MSc, PhD (Resigned 05/04/2025)<br>Dr N Amor MA (Oxon), PhD, FRHistS, Solicitor (Appointed 05/04/2025)   |
| <b>Hon. Newsletter Editors</b>                          | R Carr BA & J Carr BA (Resigned 05/04/2025)<br>S Doig BMus (Hons), DipLib (Appointed 05/04/2025)  |
| <b>Ex officio re the Suffolk Archives</b>               | Vacant  |
| <b>Ex officio re the University of Suffolk, Ipswich</b> | V Aldous BA, M.Ar.Ad, RMARA   |
| <b>Ex officio re the Archaeological Serv. of SCC</b>    | F Minter BA, MA, FSA  |
| <b>Ex officio re the Suffolk Records Society</b>        | V Aldous BA, M.Ar.Ad, RMARA   |
| <b>Independent examiner</b>                             | A Robinson FCA<br>Lovewell Blake LLP<br>Chartered accountants<br>First Floor Suite<br>2 Hillside Business Park<br>Bury St Edmunds<br>IP32 7EA                     |

# Suffolk Institute of Archaeology and History

## Trustees' annual report *(continued)*

### Year ended 31 December 2025

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#### Objectives and activities

The objects of the Institute shall be for the advancement of the education of the public:

- to collect and publish information of the archaeology and history of the county of Suffolk,
- to oppose and prevent, as far as may be practicable, any injuries which ancient monuments of every description within the county of Suffolk may from time to time be threatened and to collect accurate drawings, plans and descriptions thereof and;
- to promote interests in local archaeological and historical matters.

#### Public benefit reporting

The Council confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in shaping objectives for the year and in planning future activities.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011.

#### Achievements and performance

The charity substantially relies on income from membership, publications and legacies, and to a lesser extent grants and investments, to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of its activities for those on low incomes.

The charity published its annual Proceedings and two editions of its newsletter. The charity published a new book on The Building Stones of Suffolk by Tony Redman. The joint project with the Historic Towns Trust came to fruition with the publication of the historical map of Ipswich. A copy of this was sent to all members with the Proceedings.

The charity continued its programme of regular lectures both live and on Zoom online conferencing software. The Wheeler Conference was held at The Hold in Ipswich titled 'Re-envisaging Suffolk's Past: new discoveries from development-led archaeology'. The charity also had a full programme of summer excursions.

The charity paid grants of £10,000 to the Rendlesham Revealed Project towards the cost of specialist analyses of material from the site and £5,000 to the West Stow Museum towards the acquisition of the Bardwell Pyramid Mount. Other small grants paid amounted to £628.

The charity approved in principle grants payable in 2026 of £1,000 towards a project transcribing demographic records for Ipswich using both human and AI methods and a grant of £1,000 towards a publication which would include Sir Stephen Glynn's notes on 103 Suffolk churches.

# Suffolk Institute of Archaeology and History

## Trustees' annual report *(continued)*

### Year ended 31 December 2025

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#### Financial review

The Statement of Financial Activities shows the performance at the year end date which the Council consider to be satisfactory and has allowed for the development of the various activities during the year. Income for the year amounted to £35,812 (2024: £30,345). Expenditure was greater at £44,558 (2024: £32,799) during the reporting period, primarily due to costs associated with the new book release, higher grants paid and holding of the Anthony Wheeler conference. This resulted in net expenditure of £8,746 (2024: £2,454). Subsequently, total funds carried forward decreased to £266,305 (2024: £275,051) of which £257,480 (2024: £264,702) relates to cash balances.

#### Reserves policy

The unrestricted reserves of the charity comprises of readily accessible funds held for immediate use in meeting the charity's recurring day to day activities and funds held in secure term deposit accounts available for future projects and activities. The charity retains the equivalent of 2 years' subscription income currently averaging £15,000 per annum in accounts which are immediately accessible.

#### Investment policy

Surplus funds not required to meet planned expenditure over the next 12 months are invested in interest bearing deposit accounts with established financial institutions which provide a reasonable return while fully protecting the capital invested.

#### Risk management

The major risks to the charity have been identified and reviewed. Systems have been established to mitigate these risks.

The charity follows good practice guidance from recognised independent voluntary sector standards and organisations to ensure that its services are of the highest quality and to reduce risk.

#### Plans for future periods

During 2026, the charity will continue live and Zoom online conferencing software lectures, together with summer excursions.

The charity will publish its annual Proceedings and two editions of its newsletter and will continue to communicate with its membership on a monthly basis through MailChimp messaging.

The charity will continue to develop and encourage the depositing of material relating to Suffolk history in the SIAH document transcription archive on its website. The charity seeks to preserve good quality work on Suffolk's history for posterity by providing the opportunity for it to be posted on this website and making the material available to the wider public. This opportunity is especially suited to local historians producing transcripts of primary sources, and students who have written undergraduate or postgraduate theses on aspects of Suffolk's history.

# Suffolk Institute of Archaeology and History

## Trustees' annual report *(continued)*

### Year ended 31 December 2025

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#### Structure, governance and management

The charity is an unincorporated organisation governed by the rules adopted on the 28 April 1984 as amended on the 7 April 2011, 12 April 2014 and 4 April 2020. The unincorporated charity number is 289512.

Key roles of Council Members and Trustees, whom are referred to as Council Members throughout the financial statements, and who served during the year are disclosed on the officers and information page of the financial statements.

#### Council recruitment and training

Council recruitment follows best practice as outlined within the Governance Code. Council members are chosen to give Suffolk Institute of Archaeology and History a range of skills and expertise to ensure the charity is managed effectively. The Council recruits experienced professional people in the relevant field of its aims and objectives.

Potential Council members attend an informal interview. Once appointed they are given an overview of the organisation, a copy of its policies and procedures as well as an up to date set of accounts. Council members are also given a copy of the Charity Commission advice leaflet CC3 'The Essential Trustee' What You Need To Know 'The Governance Code' and have access to online governance learning materials.

The Archaeological Service of Suffolk County Council, the Suffolk Archives, the University of Suffolk and the Suffolk Records Society are each entitled to appoint one Council member.

#### True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### Independent examiner reappointment

A resolution to appoint A Robinson FCA of Lovewell Blake LLP as independent examiner will be proposed at the next meeting.

The trustees' annual report was approved on 19/3/2026 and signed on behalf of the board of trustees by:



J Caruth  
Chair



P Tatum  
Hon. Financial Secretary

# Suffolk Institute of Archaeology and History

## Independent examiner's report to the trustees of Suffolk Institute of Archaeology and History

Year ended 31 December 2025

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I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 December 2025 which comprise the statement of financial activities, balance sheet and the related notes.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

*Abigail Robinson*

A Robinson FCA  
Independent Examiner

Lovewell Blake LLP  
Chartered accountants  
First Floor Suite  
2 Hillside Business Park  
Bury St Edmunds  
IP32 7EA

19/3/2026

# Suffolk Institute of Archaeology and History

## Statement of financial activities

Year ended 31 December 2025

|  |      | 2025                    |                  | 2024             |
|--|------|-------------------------|------------------|------------------|
|  | Note | Unrestricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                     |      |                         |                  |                  |
| Donations and legacies                           | 4    | 15,919                  | 15,919           | 16,982           |
| Charitable activities                            | 5    | 9,235                   | 9,235            | 2,516            |
| Investment income                                |      | 10,658                  | 10,658           | 10,847           |
| <b>Total income</b>                              |      | <u>35,812</u>           | <u>35,812</u>    | <u>30,345</u>    |
| <b>Expenditure</b>                               |      |                         |                  |                  |
| Charitable activities                            | 6    | 44,558                  | 44,558           | 32,799           |
| <b>Total expenditure</b>                         |      | <u>44,558</u>           | <u>44,558</u>    | <u>32,799</u>    |
| <b>Net expenditure and net movement in funds</b> |      | <u>(8,746)</u>          | <u>(8,746)</u>   | <u>(2,454)</u>   |
| <b>Reconciliation of funds</b>                   |      |                         |                  |                  |
| Total funds brought forward                      |      | 275,051                 | 275,051          | 277,505          |
| <b>Total funds carried forward</b>               |      | <u>266,305</u>          | <u>266,305</u>   | <u>275,051</u>   |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.


# Suffolk Institute of Archaeology and History

## Balance sheet

31 December 2025

|   | Note | 2025           |                | 2024           |                |
|---|------|----------------|----------------|----------------|----------------|
|   |      | £              | £              | £              | £              |
| <b>Current assets</b>                                 |      |                |                |                |                |
| Debtors   | 10   | 14,291         |                | 13,888         |                |
| Cash at bank and in hand                              |      | <u>257,480</u> |                | <u>264,702</u> |                |
|   |      | 271,771        |                | 278,590        |                |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(5,466)</u> |                | <u>(3,539)</u> |                |
| <b>Net current assets</b>                             |      |                | 266,305        |                | 275,051        |
| <b>Total assets less current liabilities</b>          |      |                | <u>266,305</u> |                | <u>275,051</u> |
| <b>Net assets</b>                                     |      |                | <u>266,305</u> |                | <u>275,051</u> |
| <b>Funds of the charity</b>                           |      |                |                |                |                |
| Unrestricted funds                                    |      |                | 266,305        |                | 275,051        |
| <b>Total charity funds</b>                            | 12   |                | <u>266,305</u> |                | <u>275,051</u> |

These financial statements were approved by the board of trustees and authorised for issue on 19/3/2026, and are signed on behalf of the board by:

  
J Caruth  
Chair

  
P Tatum  
Hon. Financial Secretary

The notes on pages 9 to 13 form part of these financial statements.

# Suffolk Institute of Archaeology and History

## Notes to the financial statements

### Year ended 31 December 2025

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#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Wheal Grace, Church Road, Mendlesham, Stowmarket, Suffolk, IP14 5SF.

#### 2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

The accounts have been prepared on the going concern basis and the Council believe that no material uncertainties exist. The Council have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### Income tax

As an unincorporated charity, the activities are exempt from United Kingdom Income and Corporation taxation, provided that the income is applied to charitable purposes.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the Council to further any of the charity's purposes.

##### Income

All income is included in the Statement of Financial Activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

# Suffolk Institute of Archaeology and History

## Notes to the financial statements *(continued)*

### Year ended 31 December 2025

#### 3. Accounting policies *(continued)*

##### Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from charitable activities is recognised with the delivery of the contracted proceedings and book sales. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

- income from investments consists of bank interest and is accounts for when receivable.

##### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### 4. Donations and legacies

|                          | Unrestricted funds | Total funds   | Unrestricted Funds | Total funds   |
|--------------------------|--------------------|---------------|--------------------|---------------|
|                          | 2025               | 2025          | 2024               | 2024          |
|                          | £                  | £             | £                  | £             |
| <b>Donations</b>         |                    |               |                    |               |
| Donations and legacies   | 243                | 243           | 365                | 365           |
| Gift aid                 | 2,132              | 2,132         | 2,526              | 2,526         |
| Membership subscriptions | 13,544             | 13,544        | 14,091             | 14,091        |
|                          | <u>15,919</u>      | <u>15,919</u> | <u>16,982</u>      | <u>16,982</u> |

# Suffolk Institute of Archaeology and History

## Notes to the financial statements *(continued)*

### Year ended 31 December 2025

#### 5. Charitable activities

|                   | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Proceedings       | 3,285                      | 3,285                             | 2,464                      | 2,464                    |
| Conference income | 1,743                      | 1,743                             | –                          | –                        |
| Book sales        | 4,207                      | 4,207                             | 52                         | 52                       |
|                   | <u>9,235</u>               | <u>9,235</u>                      | <u>2,516</u>               | <u>2,516</u>             |

#### 6. Expenditure on charitable activities

|                            | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2025<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Insurance                  | 90                         | 90                                | 90                         | 90                       |
| Subscriptions              | 209                        | 209                               | 239                        | 239                      |
| Administration costs       | 4,599                      | 4,599                             | 4,226                      | 4,226                    |
| Lectures and excursions    | 1,538                      | 1,538                             | 2,196                      | 2,196                    |
| Proceedings                | 11,598                     | 11,598                            | 10,275                     | 10,275                   |
| Newsletters                | 2,388                      | 2,388                             | 2,336                      | 2,336                    |
| Grants                     | 15,628                     | 15,628                            | 10,485                     | 10,485                   |
| Field group                | 718                        | 718                               | 1,218                      | 1,218                    |
| Anthony Wheeler conference | 3,098                      | 3,098                             | –                          | –                        |
| Books & publications       | 2,975                      | 2,975                             | –                          | –                        |
| Other costs                | 1,717                      | 1,717                             | 1,734                      | 1,734                    |
|                            | <u>44,558</u>              | <u>44,558</u>                     | <u>32,799</u>              | <u>32,799</u>            |

#### 7. Analysis of support costs

|                           | <b>2025<br/>£</b> | 2024<br>£    |
|---------------------------|-------------------|--------------|
| Independent examiners fee | 1,600             | 1,630        |
| Costs of AGM              | 117               | 104          |
|                           | <u>1,717</u>      | <u>1,734</u> |

#### 8. Staff costs

Suffolk Institute of Archaeology and History has no employees, therefore the average head count of employees during the year was Nil (2024: Nil) and no amounts were paid to key management personnel (2024: Nil).

#### 9. Trustee remuneration and expenses

The charity reimbursed expenses, incurred on behalf of the Charity, to 3 (2024: 4) Trustees whom were members of the Council in the year, at a total value of £396 (2024: £387). No member of the Council received any remuneration during the year.

# Suffolk Institute of Archaeology and History

## Notes to the financial statements *(continued)*

### Year ended 31 December 2025

#### 10. Debtors

|                                | 2025<br>£     | 2024<br>£     |
|--------------------------------|---------------|---------------|
| Prepayments and accrued income | 1,329         | 1,434         |
| Other debtors                  | 12,962        | 12,454        |
|                                | <u>14,291</u> | <u>13,888</u> |

#### 11. Creditors: Amounts falling due within one year

|                              | 2025<br>£    | 2024<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 4,320        | 3,316        |
| Other creditors              | 1,146        | 223          |
|                              | <u>5,466</u> | <u>3,539</u> |

#### 12. Analysis of charitable funds

|                           | At 1 January<br>2025<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31<br>December<br>2025<br>£ |
|---------------------------|---------------------------|---------------|------------------|----------------|--------------------------------|
| <b>Unrestricted funds</b> |                           |               |                  |                |                                |
| General fund              | <u>275,051</u>            | <u>35,812</u> | <u>(44,558)</u>  | <u>–</u>       | <u>266,305</u>                 |

|                           | At 1 January<br>2024<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | At 31<br>December<br>2024<br>£ |
|---------------------------|---------------------------|---------------|------------------|----------------|--------------------------------|
| <b>Unrestricted funds</b> |                           |               |                  |                |                                |
| General fund              | <u>277,505</u>            | <u>30,345</u> | <u>(32,799)</u>  | <u>–</u>       | <u>275,051</u>                 |

#### 13. Analysis of net assets between funds

Year ended 31 December 2025

|                    | Net current<br>assets<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| Unrestricted funds | <u>266,305</u>             | <u>266,305</u> |

Year ended 31 December 2024

|                    | Net current<br>assets<br>£ | Total<br>£     |
|--------------------|----------------------------|----------------|
| Unrestricted funds | <u>275,051</u>             | <u>275,051</u> |

# **Suffolk Institute of Archaeology and History**

## **Notes to the financial statements** *(continued)*

### **Year ended 31 December 2025**

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#### **14. Related parties**

There were no related party transactions in this or the prior year.