

THE JUDGE'S LODGING TRUST LIMITED

England & Wales · Charity number 1062215

Details

Other names	THE PRESTEIGNE SHIRE HALL MUSEUM TRUST LIMITED, PRESTEIGNE SHIRE HALL MUSEUM TRUST, THE JUDGES LODGING
Status	Registered
Legal form	Charitable company
Company number	03266526
Registered	1997-05-06
Register	View on the Charity Commission register

Contact

Address	The Judges Lodging Shirehall Broad Street Presteigne LD8 2AD
Phone	01544260650
Email	info@judgeslodging.org.uk
Website	www.judgeslodging.org.uk

Activities

Objects: TO PROMOTE AND DEVELOP FOR THE EDUCATION AND BENEFIT OF THE PUBLIC A MUSEUM ATTRACTION ESTABLISHED WITHIN THE BUILDINGS KNOWN AS THE SHIRE HALL, PRESTEIGNE, POWYS.

Activities: The charity operates The Judge's Lodging Museum, a restored Victorian courthouse and accommodation for visiting judges. It also houses a substantial local history collection. It exists to interpret and preserve these, actively collects related objects and has a range of educational services, displays and events to support them. It also runs the town's Tourist Information Centre.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** POWYS
- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,254	£105,184	-	-
2024-03-31	£85,055	£93,985	-	-
2023-03-31	£67,445	£88,053	-	-
2022-03-31	£79,366	£81,099	-	-
2021-03-31	£162,600	£113,604	-	-

Trustees

Name	Role	Appointed
Colin Michael Felgate		2021-09-28
DIANE ROSEMARY GWILT		2016-06-13
Sue Thornton		2024-08-19
Timothy Stenson Hodgetts		2022-01-31

THE JUDGE'S LODGING TRUST LIMITED

England & Wales - Charity number 1062215

Accounts

The Judge's Lodging Trust Limited
Company limited by guarantee

**Annual Report of the Directors
& unaudited Financial Statements**
for the year ended

31 March 2025

Company registration number: 03266526
Registered Charity Number: 1062215

The Judge's Lodging Trust Limited
Company limited by guarantee

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The Judge's Lodging Trust Limited
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Directors and other information

Directors	Mrs Diane Gwilt Dr Charlotte Smith Ms Eleanor Paice (apt. 6 th April 2024) Mr Colin Felgate Mr Timothy Hodgetts Dr Susan Thornton (apt.19 th August 2024)
Appointments since end of year	None
Company number	03266526
Registered office	The Shire Hall Broad Street Presteigne Powys LD8 2AD

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2025

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2025.

Incorporation

The Company was formerly known as The Presteigne Shire Hall Museum Trust Limited and commenced activities on a charitable basis with effect from April 1997 and was registered as a charity (Number 1062215) with effect from 1st November 1997

Directors

The directors who served the company during the year were as follows:

Mrs Diane Gwilt
Dr Charlotte Smith
Mr Colin Felgate
Mr Timothy Hodgetts
Ms Eleanor Paice
Dr Sue Thornton

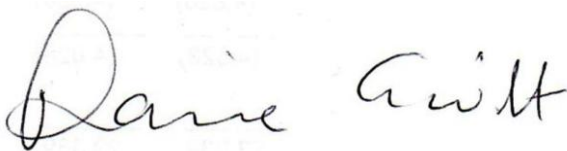
Other matters

The Directors Annual Report for the Year Ended 31 March 2025 is annexed hereto and follows this page

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 30/01/2026 and signed on behalf of the board by:

A handwritten signature in black ink that reads "Diane Gwilt". The signature is written in a cursive style with a large initial 'D'.

Mrs D R Gwilt
Director

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2025

Commencement of Activities

The company, formerly known as The Presteigne Shire Hall Museum Trust Limited, commenced activities on a charitable basis with effect from 1st April 1997.

Constitution

The Judge's Lodging Trust is a Registered Charity, no. 1062215. Its address is Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

The Charity is administered by a Board of Directors, also referred to as its Trustees, with a Development Manager and supporting staff employed by them. Directors are chosen for their relevance to the work of the Trust.

No Trustee receives remuneration for their work with the charity. Any connection between a Trustee and contractors for any work on site, from building works to exhibitions or events, must be disclosed to the full board of Trustees. In the current year, no such transactions were reported.

Objects

The Judge's Lodging Trust was formed to administer the running of The Judge's Lodging museum based in the old town Shire Hall. The Trust obtained an agreement with Powys County Council to open and maintain the building as a visitor attraction, to be known as The Judge's Lodging, along with a shop and Tourist Information Centre. In December 2018, it became the sole owner and administrator of the building, following a Community Asset Transfer with Powys County Council.

The core attraction itself is the meticulously restored and recreated 1860s judge's apartments. These are accompanied by exhibitions on Radnorshire and Presteigne. A Manager/Curator deals with the daily running of the building and meets regularly with the Trust to report on progress and review any procedures. Its aims as an Accredited Museum (No. 1960) state:

The Judge's Lodging exists to interpret and preserve the history of the Shire Hall and to provide visitors with a portrayal of a working Victorian house and collects objects and other materials associated with these aims. It is also custodian of Presteigne's collection of local history objects and aims to expand, interpret and preserve this in an appropriate way. It accomplishes these aims through a mixture of museum collections, recreated interiors, displays, audio visual interpretations, events and educational services.

Operation

All operations of the Trustees relate to the upholding of these objects. The objectives and operation of the Trust take consideration of the Charity Commission's guidance on public benefit. It aims to work with a substantially varied user groups, whether or not they are able to physically visit the building.

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Directors report
Year ended 31 March 2025

Types of visitor

General visitors to the museum include mainly tourists and local residents. In addition to this, the museum operates a successful educational programme for schools, provides tailored tours for further education groups & specialists and leisure groups. Visitors also come to the varied special events programmes and community exhibitions. The building is additionally used for several 'non-museum' functions: is a registered venue for weddings and civil partnership ceremonies, private functions, and is used regularly for the Installation of the High Sheriff of Powys.

The museum carries out visitor surveys and studies its visitor comments regularly, and carries out discussions with interested user groups. It regularly reviews its visitor information and compares this to its marketing strategy.

Charging Policy

Particular attention has been paid to the Charity Commission guidance on public benefit and fee charging. It is important to the survival of the charity that it charges for admission to the museum, events and educational services. It relies on these charges, along with shop sales and grants, to cover its operating costs. However, several strategies are employed to ensure that this necessity to charge does not have a detrimental effect on the museum's benefits to its potential audiences:

- The museum operates a system of varying admission charges, with concessionary rates for those on benefits, students and families.
- It operates a system of free days and events, whereby local residents can obtain free admission at certain times.
- Access to the Community Exhibition space and exhibitions within the tearoom are free for all.
- It does not charge for registered disabled visitors.
- It has, whenever grant-funding can be found, produced themed family fun days with many activities, all totally free for participants. These are advertised widely in the immediate area via door to door leafleting, posters and flyers to all school pupils, to get maximum coverage to local families. They have proved extremely popular in the past.
- Although charges are made for educational sessions, no resources are charged for, preferring a policy of putting them free of charge on the museum's website (www.judgeslodging.org.uk)

Opening Hours

The museum, its shop and Tourist Information Centre usually have extensive opening hours in April – October, with special opening and pre-booked visits in the winter. Educational visits and groups are welcome on any day and at any pre-booked time. Use of the building in the evenings is also common. Full opening times are listed on the museum website, on social media and regularly updated Google listings.

Educational work

A prime performance indicator used within the organisation's operation is that of educational visits.

After two years damaged by the pandemic, and the ensuing cost of living crisis, numbers for visits have not increased as was hoped previously. However, 2024-25 did see a modest increase of 9% on the previous year's figure to 397 pupils. For comparison, in 2019, The Judge's Lodging received 849 children on educational visits. This number was an increase on the 2018 figure of 14%, despite a few cancellations in March 2020 due to the Covid-19 situation. There is an obvious changing pattern of visiting in recent years and schools are under pressure on what they can fund.

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Directors report
Year ended 31 March 2025

Despite this, and the limits of staff time, several new projects were initiated:

- Supported by GEM and Welsh Govt, the museum undertook creative writing workshops with local schools in support of the Welsh Govt Anti-Racist Wales Action Plan. Building on the research conducted in 2023-24 around two particular objects – an Ethiopian Emperor's shield and a Tuareg spear, and working once again with author Emma Beynon, students were introduced to the worlds of Menelik II's late 19th century Ethiopia, and the Tuareg people of the Sahara through objects, images and writings, then invited to create their own works. This will be further developed throughout 2025-26.
- Working with a local resident in her 90s, a resource of short films about life as a child during World War II was created for use by schools. Initially, this has been shared only locally, but this will eventually form part of new resources online.
- The collaboration with the local secondary school to assist students studying English Literature continued, with more successful *Dickens' Christmas Carol* revision sessions, plus a new workshop, developed with teachers around the theme of *Justice* and the case of a local 19th century woman brought to trial in the town.

The Judge's Lodging has held a *Sandford Award for Heritage Education* for 24 years, from the Heritage Education Trust, which independently assesses the quality of educational visits at heritage sites throughout the UK.

Community Engagement

The building, its furnishings and the history behind it is a vital part of the history of the town of Presteigne. In addition to this, the Trust owns the former Presteigne & District Museum Collection, once housed in part of the building. This collection continues to expand and in 2024 saw a steady flow of donations from the community, showing further growing confidence in the museum's commitment to its Presteigne Community Collections work.

In 2024, a major grant was secured from the Welsh Government to enable the museum store to move up a floor to a new location. Importantly, the move was also needed, so as to clear the former Housekeeper's flat, as preparations were made to start a major capital project to create holiday apartments in order to support a sustainable future for the building. To make this move, a large amount of infrastructure around fire protection, environmental control and safety measures were put in place, but the result will be a new store with a capacity for storing Presteigne Community Collection objects for many years to come, the previous store having almost reached capacity. The Collections team volunteers will also have a new workspace adjacent to the stores. The process of moving the collection upstairs took a process of three months, from April to June.

The community exhibition space had to be converted for use by the Collections team through the year, as building works inevitably left them temporarily homeless. In the winter, the team worked with a local photographer to create a macro-photography exhibition of a selection of objects for visitors to the museum tearoom, whilst the stores are unavailable, to run in the 2025 season.

The museum worked with the Marches Poets group in April 2024 to create an exhibition running throughout the period rooms celebrating National Haiku Day, with participants inspired to create their own haiku inspired by objects they saw.

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The Judge's Lodging Trust Limited
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Directors report
Year ended 31 March 2025

Volunteers work throughout the year, including when the building is shut to the general public. Collections volunteers meet for a day a week and outside of this, work on research projects. Other volunteers work in teams on gardening, housekeeping, maintenance, visitor welcome and operating a pop-up Welsh tearoom, where all produce is local / Welsh. A grant was secured from the Welsh Museum Federation this year to produce new uniforms for all volunteers and to give each team a 'gift' to help them in their work – each team was asked what would make its work easier, and items were supplied accordingly. For example, the Collections team needed a new printer and the Housekeeping team wanted a cordless vacuum.

Events & Alternative Income Generation

The programme of events throughout each year is organized to provide variety and target specific audiences. Some events are directly produced to encourage local families; there are local history, and specialist talks, flower and craft demonstrations, music and drama events, all designed to appeal to varying sectors of the user profile.

This programme inevitably been reduced dramatically over the previous four years, due to the pandemic and the cost of living crisis, and it was decided that it would remain at a manageable level to allow limited staff hours to be directed towards development project work.

Each school holiday had a special family trail and gift aid tickets meant that families could come back throughout the year to try each one – particularly popular was *Odd Objects Out* hunt throughout the Summer break, which got participants hunting down the non-Victorian objects in each period room. There was also a free community Christmas opening day in December, to allow local people to see the Christmas tree, and wander the period rooms, with special activities and refreshments laid on. Visitors and income generated from this exceeded expectations, almost doubling previous years.

Three theatrical events in the building by Don't Go Into The Cellar Theatre Company, *Hound of the Baskervilles*, *Folk Horror* and *Dracula* all sold out, and two new shows booked for the following season.

The tearoom volunteers had several new people join the team and experimented with different cakes and offers. They built on their previous success, managing to make £7,152 profit to help the museum, which makes at 318% increase from 2022's profit level. There was another successful collaboration with Presteigne Festival of Music & Arts, held over the August Bank holiday weekend, where cream teas were offered to concert-goers.

Paranormal bookings were steady, although the cost of living crisis is evident in the bookings taken.

The building was booked as a location for interviews with crime specialists for the well-established series *Murder by the Sea*.

A week-long operation of a Community Charity Shop was staffed by volunteers and raised over £2,000

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Directors report
Year ended 31 March 2025

'Virtual' Visitors

The Judge's Lodging's current website, www.judgeslodging.org.uk, was launched in 2020 following a full rebrand of marketing style. We took the opportunity this year to review website content further and plan new resources to add throughout 2025-26, particularly in the areas of Collections and Education.

Throughout the year, Facebook was used extensively to keep users engaged with the museum, share its collections and promote activities and visitor services. Through grant-funding, we were able to develop content for the *Bridging the Community Engagement Gap* project, which worked to keep the Presteigne Community Collection in the public eye, whilst the objects were physically packed away. We were able to dramatically increase the number of posts available, communication with users and allow us to add Instagram to the social media profile. Numbers of followers on these platforms have been steadily growing.

Other visitor Facilities

- Audio Tour in English, Welsh and French
- Transcripts in English, Welsh, French & German
- Accompanying guidebook in English, Welsh and Large Print
- Children's Guidebook in English, Welsh and Dutch
- Toilet facilities
- Gift shop
- Private hire for receptions, award ceremonies and dinners
- Pop-up tearoom available in school holidays, bank holidays and throughout July-Oct
- Cold drinks and snacks provided by self-service when tearoom not open
- A small 'wash-up' kitchen is used for minor catering at events and staff
- Catering is provided from external companies for group bookings and functions
- Licensed for weddings and civil partnership ceremonies

In addition to these facilities, the operation of a Tourist Information Service within the building helps to support tourism in the area. Within two years of opening, it had increased tourist enquiries and visits to the office by over 50%, based on figures from the town's previous TIC. These figures continued to rise for many years. This service is operated by the museum staff, who have all been trained in tourist information work and customer care.

The Museum operates a policy of providing information bilingually wherever possible. All display boards and guides, for example, provided in Welsh in addition to English. There are plans to increase the use of Welsh on the website when staffing commitments and funding allows.

A full *Access Audit* was conducted in the previous year, and this was used to inform plans this year to install a new disabled access lift at the rear of the building and plan for a sensory garden element to be added into development plans once the holiday let project has concluded. It will continue to be used to help develop future projects and improve access facilities.

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Directors report
Year ended 31 March 2025

Heritage Assets: The Shire Hall Building and its Collections

The Shire Hall, Presteigne, known to the public as The Judge's Lodging, is a Grade 2* Listed Building. Its upkeep is paramount to the purpose of the charity which works towards its continued maintenance. Advice from CADW and other specialists is sought regularly. In 2019, maintenance and repairs to its roof structure and front façade were supported by a grant from MALD: Museums, Archives, Libraries Wales.

Within the building the museum collections can be split in the following way. Of the objects currently on display and in storage within the building:

- **5.3%** are on loan from the National Museum Wales, the Radnorshire Museum and individuals;
- **9.2%** is owned by Powys County Council (this includes original furnishings, objects bought before the building opened as a museum, and additional items purchased for the period rooms. Most larger items within the period rooms are included);
- **85%** is owned by The Judge's Lodging Trust (including items from the former Presteigne & District Museum, now called the Presteigne Community Collection, plus items acquired through donation and purchase since opening).

These three distinct collections are melded together for display purposes to form the period and local history rooms. The first two categories of these remain a fairly constant number of items, but the third is increasing, with regular donations, particularly to the Presteigne Community Collection.

There are currently approximately 6,000 objects between these collections, all of which are listed on a detailed inventory and are in the process of being documented to high museum standards. Their documentation and conservation is paramount to achieving the aims of the charity.

A loan agreement is in place, since February 2019, between Powys County Council and the Trust to ensure original furnishings to the building remain in place, now ownership of the premises has been transferred.

All collections are overseen by the building's Manager, who is a professional curator. The Trust also employs a Technician to assist in this task. Volunteers are trained to help in various areas of collection care and are led by an experienced collections volunteer. There is a very limited budget for conservation work and the purchase of new acquisitions. Grant funding is sought for works outside of this scope when appropriate.

In this period, a grant was secured from Welsh Government to create a new Collections office workspace, and upgrade a large attic space, to enable the contents of the small museum store to move up a floor, thus future-proofing the museum against overcrowding collection storage needs and a designated place to work with objects within the store itself.

As building work started onsite for the holiday let project, an unexpected find was the discovery of the Victorian rubbish heap, which was excavated and unearthed hundreds of fragments of, and intact objects showing occupation during the Victorian and early 20th century period. This included the stunning find of a glass plate photograph of a Victorian woman, buried three feet down, and possibly the wife of one of the original housekeepers of the building. There was also a nice find of a William III penny, placed in the building when it was already over 100 years old, presumably by its original builders.

Report prepared by Gabrielle Rivers, Museum Development Manager
January 2026

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The Judge's Lodging Trust Limited
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Directors report
Year ended 31 March 2025

Chair's Report for the period 1 April 2024 – 31 March 2025

As for the previous two reporting cycles, this reporting period has been dominated by the holiday let project. Following completion of the specification in April 2024, five companies were invited to submit tenders in May 2025. Three tenders were duly received with the lowest being approximately twice the available budget. There are many reasons for this discrepancy, a major one being the general increase in the cost of building materials and labour since the Covid pandemic. A period of intensive value engineering by our preferred contractor managed to reduce the cost by about £100k, but this still left the cost 60% above the available budget.

In order to keep the project alive, an approach was made to our funders for additional funding. Fortunately, the National Lottery Heritage Fund (NLHF) was sympathetic to our situation and agreed to consider an application. Fortuitously, this crisis in funding coincided with the launch of a new Welsh Government Collection Management Grant programme that could be accessed to cover the cost of the works directly related to new collection storage and office areas. In September 2024, the Welsh Government duly made an award of £81,000, followed in December by an additional £139,000 from NLHF. Unfortunately, the Community Ownership Fund were unable to increase their award, but they did agree to extend the grant expenditure deadline for the funding they had awarded in September 2023.

Reynolds conservation commenced work on site on 6 January 2025. By the end of the reporting period, all internal and external demolition had been completed, the internal layout had been modified and what seemed like miles of copper piping and wiring had been laid for the upgraded mechanical and electrical infrastructure.

During the year, Dr Sue Thornton joined us as a Trustee. Sue has recently retired and relocated to the area to live in a house that she previously ran as a holiday let. She therefore brings knowledge, skills and experience that will be invaluable as we move into the next chapter for The Judge's Lodging.

I am particularly grateful on behalf of the Board to Alan Bathurst for once again preparing the accounts even though he is a well and truly retired Trustee.

The Development Manager continued to make successful applications for small grants, enabling a second year of support from Powys Association of Voluntary Organisations for staffing support, and, from Presteigne & Norton Town Council to support general operation, along with several to the Museums Federation Cymru, supporting:

- creation of a photographic record of the area to be transformed by the holiday let project and its progress
- a photographic exhibition of objects from the Presteigne Community Collection, whilst this became inaccessible, due to its move to its new storage space and the building works limiting access to that area
- New equipment and uniforms for the volunteer teams, helping to keep their moral up during this period of disruption caused by the preparation for, and start of building works

As an award-winning museum, The Judge's Lodging makes an important contribution to the local economy of Presteigne attracting visitors from all over the UK and abroad. Thanks to the support provided via Powys County Council and Welsh Government, we survived as a going concern despite the extended period of operational disruption caused by Covid. Even with prudent management, the improved financial position following this support declined rapidly.

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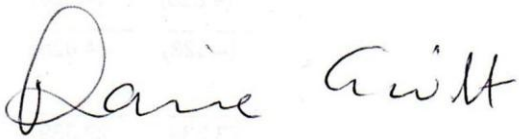
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Directors report
Year ended 31 March 2025

The progress that has been made this year with the holiday let project points to a brighter future where we will have sustainable year-round income that is not dependant on visitor footfall. Although the funding (£541,697) that we have received for the holiday let project is a clear vote of confidence in The Judge's Lodging and its place in the community, the situation will remain challenging until the holiday let income comes fully on stream.

Diane Gwilt

25/11/25

A handwritten signature in cursive script that reads "Diane Gwilt".

Diane Gwilt
Chair of the Board

Date 30/01/2026

(2h)

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of comprehensive income
Year ended 31 March 2025

Note	2025 £	2024 £
Turnover	100,035	122,096
Cost of sales	(20,818)	(37,041)
Gross profit	<u>79,217</u>	<u>85,055</u>
Administrative expenses	(84,366)	(93,985)
Operating loss	<u>(5,149)</u>	<u>(8,930)</u>
Other interest receivable and similar income	3,219	540
Loss before taxation	(1,930)	(8,390)
Tax on loss	-	-
Loss for the financial year and total comprehensive income	<u><u>(1,930)</u></u>	<u><u>(8,390)</u></u>

All the activities of the company are from continuing operations.

Company registration number: 03266526

The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position
31 March 2025

	Note	2025	£	2024	£
Current assets					
Stocks		6,255		7,063	
Debtors	7	144		-	
Cash at bank and in hand		202,873		184,988	
		<u>209,272</u>		<u>192,051</u>	
Creditors: amounts falling due within one year					
	8	<u>(187,763)</u>		<u>(168,612)</u>	
Net current assets			<u>21,509</u>		<u>23,439</u>
Total assets less current liabilities			<u>21,509</u>		<u>23,439</u>
Net assets			<u><u>21,509</u></u>		<u><u>23,439</u></u>
Capital and reserves					
Profit and loss account			<u>21,509</u>		<u>23,439</u>
Members funds			<u><u>21,509</u></u>		<u><u>23,439</u></u>

For the year ending 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

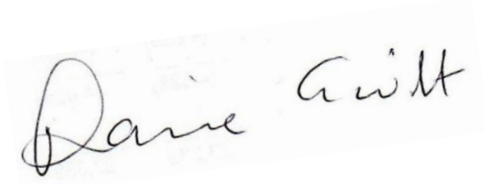
The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
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Statement of financial position (continued)
31 March 2025

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 16/12/202626 and are signed on behalf of the board by:

A handwritten signature in black ink that reads "Daire Gwilt". The signature is written in a cursive style and is positioned above the printed name and title.

Mrs D R Gwilt
Director

The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
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Statement of changes in equity
Year ended 31 March 2025

	Profit and loss account £	Total £
At 1 April 2023	31,829	31,829
Loss for the year	(8,390)	(8,390)
Total comprehensive income for the year	<u>(8,390)</u>	<u>(8,390)</u>
At 31 March 2024 and 1 April 2024	<u>23,439</u>	<u>23,439</u>
Loss for the year	(1,930)	(1,930)
Total comprehensive income for the year	<u>(1,930)</u>	<u>(1,930)</u>
At 31 March 2025	<u><u>21,509</u></u>	<u><u>21,509</u></u>

The Judge's Lodging Trust Limited
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Notes to the financial statements
Year ended 31 March 2025

1. General information

The company is a private company limited by guarantee, registered in Wales. The address of the registered office is The Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

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Notes to the financial statements (continued)
Year ended 31 March 2025

Research and development

Research expenditure is written off in the year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
 - There is the intention to complete the intangible asset and use or sell it;
 - There is the ability to use or sell the intangible asset;
 - The use or sale of the intangible asset will generate probable future economic benefits;
 - There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
 - The expenditure attributable to the intangible asset during its development can be measured reliably.
- Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 40% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2025

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

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

Basic financial instruments are initially recognised at the transaction price, 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss.

All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

Serving Directors bound by guarantees of £1

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2025

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2024: 4).

6. Tangible assets

	Fixtures, equipment £	fittings and Total £
Cost		
At 1 April 2024 and 31 March 2025	2,657	2,657
Depreciation		
At 1 April 2024 and 31 March 2025	2,657	2,657
Carrying amount		
At 31 March 2025	-	-
At 31 March 2024	-	-

7. Debtors

	2025 £	2024 £
Trade debtors - DNA card receipts	144	-

8. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	-	2,322
Trade creditors	-	2,322
Other creditors - Grants Deferred Income	187,763	166,290
	<u>187,763</u>	<u>170,934</u>

Serving Directors are bound by guarantees of £1

The Judge's Lodging Trust Limited
Company limited by guarantee

The following pages do not form part of the statutory accounts.

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2025

	2025	2024
	£	£
Turnover		
Shop Sales	9,289	10,986
Admissions	24,682	29,487
Events	6,965	4,347
Income Generation Events	11,592	11,184
Fund Raising	2,581	1,027
Welsh Gov Cost of Living Grant	-	8,000
Presteigne & Norton TC Grant	2,000	2,000
Project Grants	14,020	49,630
DLU & HLF Grant Funding	185,079	168,126
DLU COF / HLF Grant Deferred Income	(48,058)	(166,290)
Powys CC - repairs/ insurance fund release - Final	-	2,099
MALD grant - historic	2,322	-
Revenue Support Grant COF	26,585	-
Flats project expenditure	(137,022)	-
Donations	-	1,500
	100,035	122,096
 Cost of sales		
Opening stock	(7,063)	(9,703)
Shop Purchases	(3,408)	(4,206)
Event Costs	(4,814)	(4,690)
	(15,285)	(18,599)
 Closing stock	 6,255	 7,063
Project costs	(11,788)	(25,505)
	(20,818)	(37,041)
 Gross profit	 79,217	 85,055
 Gross profit percentage	 79.2%	 69.7%
 Overheads		
Administrative expenses		
Wages and salaries	(20,587)	(28,098)
Development Manager salary	(30,000)	(30,000)
Development Manager pension contributions	(900)	(900)
Staff training	-	(107)
Water charges	(380)	(476)
Insurance	(4,776)	(4,503)
Light and heat	(9,067)	(9,435)
Cleaning	(256)	(188)
Repairs and maintenance	(2,842)	(5,261)
House & garden	(1,030)	(811)
Museum costs	(292)	(309)

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2025

	2025	2024
	£	£
Printing and stationery	(1,263)	(1,270)
Small equipment	(189)	(69)
Telephone, broadband, alarm & postage	(6,171)	(5,819)
Sundry expenses	(874)	(693)
Travel & subsistence	-	71
Marketing	(4,676)	(4,695)
Card & bank charges	(1,062)	(1,108)
Suspense	(1)	(1)
Depreciation of tangible assets	-	(313)
	<u>(84,366)</u>	<u>(93,985)</u>
Operating loss	(5,149)	(8,930)
Operating loss percentage	5.1%	7.3%
Other interest receivable and similar income	3,219	540
Loss before taxation	<u><u>(1,930)</u></u>	<u><u>(8,390)</u></u>

Independent examiner's report on the accounts

Report to the directors and trustees of The Judges Lodging Trust Limited

On accounts for the Year Ended 31 March 2025

Company Number 03266526 Charity Number 1062215

I report to the directors and trustees on my examination of the accounts of the above charity for the year ended 31 March 2025

The charity's directors and trustees are responsible for the preparation of accounts in accordance with the requirements of the Charities Act

I have completed my examination .

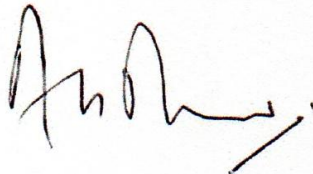
I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in material respect:

- the accounting records were not kept in accordance with the requirements of the Charities act
- the accounts did not accord with the accounting records.

In my opinion the accounts give a true and fair view of the financial position of the company at 31 March 2025

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 true and proper understanding of the accounts be reached.

Signed:



Date:

22 JANUARY 2026

Name: Alan George Bathurst

Partially Retired Practising Accountant of 44 years experience but longer a member of a professional body.

Address: The Old Farmhouse , The Bury ,
Stoke Prior, Leominster ,
Herefordshire HR5 0LG

THE JUDGE'S LODGING TRUST LIMITED

England & Wales - Charity number 1062215

Accounts

The Judge's Lodging Trust Limited
Company limited by guarantee

**Annual Report of the Directors
& unaudited Financial Statements**
for the year ended

31 March 2024

Company registration number: 03266526
Registered Charity Number: 1062215

The Judge's Lodging Trust Limited
Company limited by guarantee

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The Judge's Lodging Trust Limited
Company limited by guarantee

Directors and other information

Directors

Mrs D R Gwilt
Mr A G Bathurst (res. 11th Mar 2024)
Dr C Smith
Ms Janet Denne (res. 15th May 2023)
Mr Colin Felgate
Mr Timothy Hodgetts

**Appointments since
end of year**

Ms E Paice (apt. 6th April 2024)
Dr S Thornton (apt. 19th Aug 2024)

Company number

03266526

Registered office

The Shire Hall
Broad Street
Presteigne
Powys
LD8 2AD

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2024.

Incorporation

The Company was formerly known as The Presteigne Shire Hall Museum Trust Limited and commenced activities on a charitable basis with effect from April 1997, and was registered as a charity (Number 1062215) with effect from 1st November 1997.

Directors

The directors who served the company during the year were as follows:

Mrs D R Gwilt
Mr A G Bathurst
Dr C Smith
Ms Janet Denne
Mr Colin Felgate
Mr Timothy Hodgetts

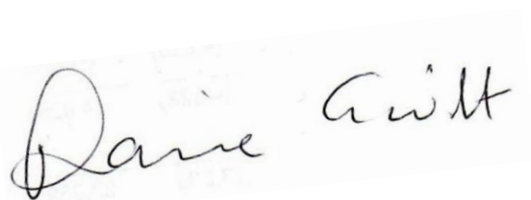
Other matters

The Directors Annual Report for the Year Ended 31 March 2024 is annexed hereto and follows this page

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 27th January 2025 and signed on behalf of the board by:

A handwritten signature in black ink that reads "D R Gwilt". The signature is written in a cursive style and is positioned above a dotted line.

.....
Mrs D R Gwilt
Director

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

Commencement of Activities

The company, formerly known as The Presteigne Shire Hall Museum Trust Limited, commenced activities on a charitable basis with effect from 1st April 1997.

Constitution

The Judge's Lodging Trust is a Registered Charity, no. 1062215. Its address is Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

The Charity is administered by a Board of Directors, also referred to as its Trustees, with a Development Manager and supporting staff employed by them. Directors are chosen for their relevance to the work of the Trust.

No Trustee receives remuneration for their work with the charity. Any connection between a Trustee and contractors for any work on site, from building works to exhibitions or events, must be disclosed to the full board of Trustees. In the current year, no such transactions were reported.

Objects

The Judge's Lodging Trust was formed to administer the running of The Judge's Lodging museum based in the old town Shire Hall. The Trust obtained an agreement with Powys County Council to open and maintain the building as a visitor attraction, to be known as The Judge's Lodging, along with a shop and Tourist Information Centre. In December 2018, it became the sole owner and administrator of the building, following a Community Asset Transfer with Powys County Council.

The core attraction itself is the meticulously restored and recreated 1860s judge's apartments. These are accompanied by exhibitions on Radnorshire and Presteigne. A Manager/Curator deals with the daily running of the building and meets regularly with the Trust to report on progress and review any procedures. Its aims as an Accredited Museum (No. 1960) state:

The Judge's Lodging exists to interpret and preserve the history of the Shire Hall and to provide visitors with a portrayal of a working Victorian house and collects objects and other materials associated with these aims. It is also custodian of Presteigne's collection of local history objects and aims to expand, interpret and preserve this in an appropriate way. It accomplishes these aims through a mixture of museum collections, recreated interiors, displays, audio visual interpretations, events and educational services.

Operation

All operations of the Trustees relate to the upholding of these objects. The objectives and operation of the Trust take consideration of the Charity Commission's guidance on public benefit. It aims to work with a substantially varied user groups, whether or not they are able to physically visit the building.

Types of visitor

General visitors to the museum include mainly tourists and local residents. In addition to this, the museum operates a successful educational programme for schools, provides tailored tours for further education groups & specialists and leisure groups. Visitors also come to the varied special events programmes and community exhibitions. The building is additionally used for several 'non-museum' functions: is a registered venue for weddings and civil partnership ceremonies, private functions, and is used regularly for the Installation of the High Sheriff of Powys.

(2a)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

The museum carries out visitor surveys and studies its visitor comments regularly, and carries out discussions with interested user groups. It regularly reviews its visitor information and compares this to its marketing strategy.

Charging Policy

Particular attention has been paid to the Charity Commission guidance on public benefit and fee charging. It is important to the survival of the charity that it charges for admission to the museum, events and educational services. It relies on these charges, along with shop sales and grants, to cover its operating costs. However, several strategies are employed to ensure that this necessity to charge does not have a detrimental effect on the museum's benefits to its potential audiences:

- The museum operates a system of varying admission charges, with concessionary rates for those on benefits, students and families.
- It operates a system of free days and events, whereby local residents can obtain free admission at certain times.
- It does not charge for registered disabled visitors.
- It has, whenever grant-funding can be found, produced themed family fun days with many activities, all totally free for participants. These are advertised widely in the immediate area via door to door leafleting, posters and flyers to all school pupils, to get maximum coverage to local families. They have proved extremely popular in the past.
- Although charges are made for educational sessions, no resources are charged for, preferring a policy of putting them free of charge on the museum's website (www.judgeslodging.org.uk)

Opening Hours

The museum, its shop and Tourist Information Centre usually have extensive opening hours in April – October, with special opening and pre-booked visits in the winter. Educational visits and groups are welcome on any day and at any pre-booked time. Use of the building in the evenings is also common.

Throughout the period of this report, the opening hours were fully back to pre-Covid pandemic pattern, including being able to open for the February half term in 2024.

Educational work

A prime performance indicator used within the organisation's operation is that of educational visits.

The previous two years were unavoidably damaged by the pandemic, with no schools in 2020 and in 2021-22, just 259, as schools started to return. In 2022-23, the return to school visits after the covid pandemic was slow, but the museum did work with 448 pupils. In 2023-24, the numbers on educational visits did not increase, as was hoped, with 369 pupils attending visits. This was actually across an increased number of school visits, but groups themselves were smaller than previous years. It perhaps reflects the changing visit pattern since the pandemic, along with the cost of living crisis putting pressure on what schools are able to ask for funding of.

For comparison, in 2019, The Judge's Lodging received 849 children on educational visits. This number was increase on the 2018 figure of 14%, despite a few cancellations in March 2020 due to the Covid-19 situation.

Work continued on reviewing educational provision including thoughts around recent changes to the Welsh National Curriculum and how education sessions can provide support for this. There was also a continuation of focus on the English National Curriculum, as any future development will need to address both.

(2b)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

Supported by GEM, the museum undertook a series of creative writing workshops with both Primary and Secondary level pupils, focussing on the Welsh Curriculum theme of Cynefn, with pupils producing works displayed throughout the museum.

After securing funding from Welsh Govt, in support of their Anti-Racist Wales Action Plan, work started on the development of new creative writing activities, focussing on items from Presteigne Community Collection. Supporting this, staff and volunteers undertook extensive research around two particular objects – an Ethiopian Emperor's shield and a Tuareg spear. This work will be developed further in 2024 and 2025.

In December 2023, a workshop which was piloted in 2022 to support GCSE students studying Dickens' *Christmas Carol* was further developed and offered to the local high school. Feedback from teachers showed clear benefits for the pupils and this will be further developed in 2024.

The Judge's Lodging has held a *Sandford Award for Heritage Education* for 23 years, from the Heritage Education Trust, which independently assesses the quality of educational visits at heritage sites throughout the UK. In 2022, there was a full re-assessment for the award, which was secured once moiré for a further five years.

In 2021 two Kickstart programme placements joined the staff. In 2022, both returned to develop their skills further and one stayed for the 2023 season, where we were able to further develop the young person's skills in customer care, museum cataloguing and h&s.

Community Engagement

The building, its furnishings and the history behind it is a vital part of the history of the town of Presteigne. In addition to this, the Trust owns the former Presteigne & District Museum Collection, once housed in part of the building. This collection continues to expand and in 2023 saw a steady flow of donations from the community, showing further growing confidence in the museum's commitment to its Presteigne Community Collections work.

In 2023, a grant was secured from the Museum Federation Wales (Fed) to further support the storage of this collection, providing new racking and environmental equipment.

The new Welsh –language audio experience was launched in March 2023, ready for the 2023-24 season. This had been wanted for some time, and with the support of the Fed in 2022, was produced with a cast led by Welsh comedian and presenter, Tudur Owen and featuring singers from Mid Wales Opera.

The Fed also supported the attendance of the Manager / Curator at the Association of Independent Museums conference, where she was asked to led a workshop for other independent museum staff from around the UK on creating a stable Board of Directors.

Powys Association of Voluntary Organisations (PAVO) supported the employment of a staff member to create further community engagement through the use of social media, particularly concentrating on using the community collections to engage them through the year. Social media followers have increased and visits by local people noticeably more frequent.

The community exhibition space was used in the early part of the year for an extension of the 'In Praise of the High Street' exhibition of 2022, which had proved very popular with local people. In the autumn, a new exhibition '*If You Come My Way*', focussed on the creative writing work produced by pupils from local schools, following workshops held at the in the spring. Objects which inspired their work were juxtaposed with their work, including responses to a Crimean War medal from a local young man who died in the conflict, objects related to German and Italian POWs held in the town during WWII, and items highlighting the story of a Georgian era woman who was transported to Australia. Reaction by visitors was phenomenal, especially to the series of poems exploring how the pupils would welcome a refugee into their lives.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

Volunteers work throughout the year, including when the building is shut to the general public. Collections volunteers meet for a day a week and outside of this, work on research projects. Other volunteers work in teams on gardening, housekeeping, maintenance, visitor welcome and operating a pop-up Welsh tearoom, where all produce is local / Welsh.

Events & Alternative Income Generation

The programme of events throughout each year is organized to provide variety and target specific audiences. Some events are directly produced to encourage local families; there are local history, and specialist talks, flower and craft demonstrations, music and drama events, all designed to appeal to varying sectors of the user profile.

This programme inevitably been reduced dramatically over the previous three years, due to the pandemic and the cost of living crisis, and it was decided that it would remain at a manageable level to allow limited staff hours to be directed towards development project work.

Each school holiday had a special family trail and gift aid tickets meant that families could come back throughout the year to try each one – particularly popular was the Pumpkin Patch trail in the October half term. There was also a free community Christmas opening day in December, to allow local people to see the Christmas tree, and wander the period rooms, with special activities and refreshments laid on. Visitors and income generated from this exceeded expectations, almost doubling previous years.

A theatrical event in the building by Don't Go Into The Cellar Theatre Company, *Dickens' Christmas Carol*, was sold out and two new shows booked for the following season.

The tearoom volunteers had several new people join the team and experimented with different cakes and offers. They managed to make £6,845 profit to help the museum, more than three times the previous year's profit, largely helped by the collaboration with Presteigne Festival of Music & Arts, held over the August Bank holiday weekend, where cream teas were offered to concert-goers.

Paranormal bookings almost returned to pre-pandemic levels, although the cost of living crisis is evident in the bookings taken.

A grant was secured for work to implement the *Efficiency Review (Feb 2023)* during the closed winter months. This work was to improve the museum's operation moving forwards, clearing spaces formerly used as storage and workrooms, creating new storage and working facilities in other parts of the building and reviewing all kept paperwork. This was all in preparation for a potential major capital project, which will inevitably dominate staff time and throw up challenges.

In September 2023, the museum became one of only three places in Wales to receive funding under the third round of the UK Government's Community Ownership Fund, part of their Levelling Up support. Their grant matches the monies already pledged by the National Lottery Heritage Fund, both of which are towards a project to convert the former caretaker's flat on the first floor into two holiday lets. Additional funding throughout the year was supplied by the Architectural Heritage Fund to work up all documents and pay architect fees in preparation. This will be the biggest project undertaken since the building's restoration and opening as a museum in the 1990s, and will help us attain a sustainable future.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

'Virtual' Visitors

In 2020 The Judge's Lodging launched a new version of its website, www.judgeslodging.org.uk, designed to enhance the museum's virtual presence and help support income-generating work to provide a more sustainable future. This website was the final part of a rebrand, which saw a new logo, colours and marketing style rolled out in 2019, thanks to the support of the Association of Independent Museums. We took the opportunity this year to review website content and plans to add new resources, particularly in the areas of Education and Collections in 2024-25 are in place.

The website, along with Facebook and Twitter, were used throughout 2023-24 to keep users engaged with the museum, share its collections and promote activities and visitor services. PAVO's support of a post to help social media and photography throughout the winter of 2023 / Spring 2024 allowed us to dramatically increase the number of posts available, communication with users and allow us to add Instagram to the social media profile. Numbers of followers on all platforms have been steadily growing.

Other visitor Facilities

- Audio Tour in English, French and Welsh (new)
- Transcripts in English, Welsh, French & German
- Accompanying guidebook in English, Welsh and Large Print
- Children's Guidebook in English, Welsh and Dutch
- Toilet facilities
- Gift shop
- Pop-up tearoom available in school holidays, bank holidays and throughout July-Oct
- Cold drinks and snacks provided by self-service when tearoom not open
- A small 'wash-up' kitchen is used for minor catering at events and staff
- Catering is provided from external companies for group bookings and functions
- Licensed for weddings and civil partnership ceremonies

In addition to these facilities, the operation of a Tourist Information Centre within the building helps to support tourism in the area. Within two years of opening, it had increased tourist enquiries and visits to the office by over 50%, based on figures from the town's previous TIC. These figures continued to rise for many years. This service is operated by the museum staff, who have all been trained in tourist information work and customer care.

The Museum operates a policy of providing information bilingually wherever possible. All display boards and guides, for example, provided in Welsh in addition to English. There are plans to increase the use of Welsh on the website when staffing commitments and funding allows.

A full *Access Audit* was conducted this year, funded by the Fed, with its results to be used to help develop future projects and improve access facilities.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

Heritage Assets: The Shire Hall Building and its Collections

The Shire Hall, Presteigne, known to the public as The Judge's Lodging, is a Grade 2* Listed Building. Its upkeep is paramount to the purpose of the charity which works towards its continued maintenance. Advice from CADW and other specialists is sought regularly. In 2019, maintenance and repairs to its roof structure and front façade were supported by a grant from MALD: Museums, Archives, Libraries Wales.

Within the building the museum collections can be split in the following way. Of the objects currently on display and in storage within the building:

- **5.3%** are on loan from the National Museum Wales, the Radnorshire Museum and individuals;
- **9.2%** is owned by Powys County Council (this includes original furnishings, objects bought before the building opened and additional items purchased for the period rooms. Most larger items within the period rooms are included);
- **8.5%** is owned by The Judge's Lodging Trust (including items from the former Presteigne & District Museum, plus items acquired through donation and purchase since opening).

These three distinct collections are melded together for display purposes to form the period and local history rooms.

There are currently approximately 6,000 objects between these collections, all of which are listed on a detailed inventory and are in the process of being documented to high museum standards. Their documentation and conservation is paramount to achieving the aims of the charity.

A loan agreement is in place, since February 2019, between Powys County Council and the Trust to ensure original furnishings to the building remain in place, now ownership of the premises has been transferred.

All collections are overseen by the building's Manager, who is a professional curator. The Trust also employs a Technician to assist in this task. Volunteers are trained to help in various areas of collection care and are led by an experienced collections volunteer.

There is a very limited budget for conservation work and the purchase of new acquisitions. Grant funding is sought for works outside of this scope when appropriate.

Report prepared by Gabrielle Rivers, Museum Development Manager
January 2025

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

Chair's Report for the period 1 April 2023 – 31 March 2024

As the last reporting period drew to a close, we had submitted an application for £165,000 to the National Lottery Heritage Fund (NLHF) on 8 March 2023, and an Expression of Interest for £157,000 to the Community Ownership Fund (COF), to enable the conversion of the old housekeepers flat on the first floor into two holiday lets. At the end of April 2023, we received confirmation from the NLHF that our application had been successful. In the same month, we also heard that our Expression of Interest for COF funding had also been approved. Without doubt, this was an excellent start to the reporting period!!

Writing the full application for COF funding dominated much of May and June with the application finally being submitted in early July. In September, we received confirmation that this application had been successful. On the same day, we also finally received planning permission for the development. The award of the COF funding was marked by a visit of The Judge's Lodging by the then Secretary of State for Wales David TC Davies and the then MP for Brecon & Radnorshire Fay Jones.

As the financial year ended, we had made good progress with refining the design and developing the tender specification with an application for Building Regs approval being submitted in January 2024. I would particularly like to thank Colin Felgate and the team of maintenance volunteers for lifting floorboards and opening up walls to facilitate examination of various structural elements as required by the structural engineer.

The latter part of this reporting period also saw work begin in earnest on reorganising space within the building so that activities and functions housed on the first floor of the building could be relocated elsewhere. This challenging logistical task was planned and led brilliantly by Gaby with the support of the staff, volunteers and Trustees, notable Colin Felgate and Tim Hodgetts. Our COF funding enabled us to engage the services of moving professionals to undertake much of the lifting up and down various flights of stairs.

During the year, Eleanor Paice joined us as a Trustee. Eleanor works as Guest Services Manager Blenheim Palace where she is responsible for all visitor facing departments including retail and catering as well as inputting into marketing and event programming.

Alan Bathurst stepped down – for the second time - as Treasurer in March 2024. Roger Pearce, who was one of our longest-serving volunteers and led the Collections Care team, retired as a volunteer in January 2024. On behalf of the Board, I would like to thank them both for their unwavering and long-term support for The Judge's Lodging.

The Development Manager continued to make successful applications for small grants to the Museums Federation Cymru, as well as Group for Education in Museums and Powys Association of Voluntary Organisations, allowing us to experiment and expand our educational work, develop our social media, create a bank of marketing images and organise the museum spaces to facilitate the start of the holiday lets project.

As an award-winning museum, The Judge's Lodging makes an important contribution to the local economy of Presteigne attracting visitors from all over the UK and abroad. Thanks to the support provided via Powys County Council and Welsh Government, we survived as a going concern despite the extended period of operational disruption caused by Covid. Even with prudent management, the improved financial position following this support declined rapidly.

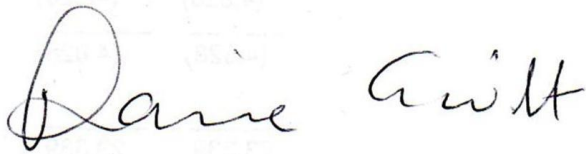
(2g)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2024

The progress that has been made this year with the holiday let project points to a brighter future where we will have sustainable year-round income that is not dependant on visitor footfall. Although the funding (£322,096) that we have received for the holiday let project is a clear vote of confidence in The Judge's Lodging and its place in the community, the situation will remain challenging until the holiday let income comes fully on stream.

Diane Gwilt
16/01/25

A handwritten signature in black ink that reads "Diane Gwilt". The signature is written in a cursive style with a large initial 'D'.

Diane Gwilt
Chair of the Board

Date 27/01/2025

(2h)

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of comprehensive income
Year ended 31 March 2024

	Note	2024	2023
		£	£
Turnover		122,096	91,529
Cost of sales		(37,041)	(24,084)
Gross profit		<u>85,055</u>	<u>67,445</u>
Administrative expenses		(93,985)	(88,053)
Operating loss		<u>(8,930)</u>	<u>(20,608)</u>
Other interest receivable and similar income		540	55
Loss before taxation	6	(8,390)	(20,553)
Tax on loss		-	-
Loss for the financial year and total comprehensive income		<u><u>(8,390)</u></u>	<u><u>(20,553)</u></u>

All the activities of the company are from continuing operations.

Company registration number: 03266526

The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position
31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7	-		313	
			-		313
Current assets					
Stocks		7,063		9,703	
Debtors	8	-		1,250	
Cash at bank and in hand		184,988		24,983	
		192,051		35,936	
Creditors: amounts falling due within one year	9	(168,612)		(4,426)	
Net current assets			23,439		31,510
Total assets less current liabilities			23,439		31,823
Net assets			23,439		31,823
Capital and reserves					
Profit and loss account			23,439		31,823
Members funds			23,439		31,823

For the year ending 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

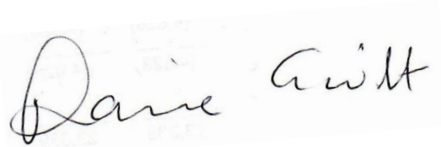
The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position (continued)
31 March 2024

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 27th January 2025, and are signed on behalf of the board by:

A handwritten signature in black ink that reads "Dame Gwilt". The signature is written in a cursive style and is positioned above the printed name and title.

Mrs D R Gwilt
Director

The notes on pages 7 to 10 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of changes in equity
Year ended 31 March 2024

	Profit and loss account £	Total £
At 1 April 2022	52,376	52,376
Loss for the year	(20,553)	(20,553)
Total comprehensive income for the year	<u>(20,553)</u>	<u>(20,553)</u>
At 31 March 2023 and 1 April 2023	<u>31,829</u>	<u>31,829</u>
Loss for the year	(8,390)	(8,390)
Total comprehensive income for the year	<u>(8,390)</u>	<u>(8,390)</u>
At 31 March 2024	<u><u>23,439</u></u>	<u><u>23,439</u></u>

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2024

1. General information

The company is a private company limited by guarantee, registered in Wales. The address of the registered office is The Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

Research and development

Research expenditure is written off in the year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
 - There is the intention to complete the intangible asset and use or sell it;
 - There is the ability to use or sell the intangible asset;
 - The use or sale of the intangible asset will generate probable future economic benefits;
 - There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
 - The expenditure attributable to the intangible asset during its development can be measured reliably.
- Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	40%	reducing balance
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

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

Basic financial instruments are initially recognised at the transaction price, 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss.

All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

Serving Directors bound by guarantees of £1

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2023: 4).

6. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible assets	313	209
	<u>313</u>	<u>209</u>

7. Tangible assets

	Fixtures, equipment £	fittings and Total £
Cost		
At 1 April 2023 and 31 March 2024	2,657	2,657
Depreciation		
At 1 April 2023	2,344	2,344
Charge for the year	313	313
At 31 March 2024	<u>2,657</u>	<u>2,657</u>
Carrying amount		
At 31 March 2024	-	-
At 31 March 2023	<u>313</u>	<u>313</u>

8. Debtors

	2024	2023
	£	£
Gift Aid to 31/3/2023 / Grants 31/03/2022	-	1,250
	<u>-</u>	<u>1,250</u>

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2024

9. Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred Income	2,322	4,421
Other creditors	166,290	5
	<u>334,902</u>	<u>4,426</u>

Serving Directors are bound by guarantees of £1

**The Judge's Lodging Trust Limited
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2024

	2024	2023
	£	£
Turnover		
Shop Sales	10,986	9,838
Admissions	29,487	21,436
Events	4,347	6,713
Income Generation Events	11,184	10,269
Fund Raising	1,027	800
Coronavirus Support Payments	-	9,609
Welsh Gov Cost of Living Grant	8,000	10,000
Presteigne & Norton TC Grant	2,000	2,000
Project Grants	49,630	14,826
DLU & HLF Grant Funding	168,126	-
DLU COF / HLF Grant Deferred Income	(166,290)	-
Powys CC - repairs/ insurance fund release - Final	2,099	4,367
Donations	1,500	1,671
	<u>122,096</u>	<u>91,529</u>
 Cost of sales		
Opening stock	(9,703)	(9,978)
Shop Purchases	(4,206)	(4,737)
Event Costs	(4,690)	(5,461)
	<u>(18,599)</u>	<u>(20,176)</u>
 Closing stock	7,063	9,703
Project costs	(25,505)	(13,611)
	<u>(37,041)</u>	<u>(24,084)</u>
 Gross profit	<u>85,055</u>	<u>67,445</u>
 Gross profit percentage	69.7%	73.7%
 Overheads		
Administrative expenses		
Wages and salaries	(28,098)	(23,641)
Development Manager salary	(30,000)	(30,000)
PAYE / NIC Interest	-	(7)
Development Manager pension contributions	(900)	(2,100)
Staff training	(107)	(276)
Water charges	(476)	(780)
Insurance	(4,503)	(4,367)
Light and heat	(9,435)	(6,928)
Cleaning	(188)	(232)
Repairs and maintenance	(5,261)	(4,379)
House & garden	(811)	(1,155)
Museum costs	(309)	(408)
Printing and stationery	(1,270)	(1,010)

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement (continued)
Year ended 31 March 2024

	2024	2023
	£	£
Small equipment	(69)	(231)
Telephone, broadband, alarm & postage	(5,819)	(4,681)
Computer costs	-	(18)
Sundry expenses	(693)	(809)
Travel & subsistence	71	(68)
Marketing	(4,695)	(5,749)
Card & bank charges	(1,108)	(1,005)
Suspense	(1)	-
Depreciation of tangible assets	(313)	(209)
	<u>(93,985)</u>	<u>(88,053)</u>
Operating loss	(8,930)	(20,608)
Operating loss percentage	7.3%	22.5%
Other interest receivable and similar income	540	55
Loss before taxation	<u><u>(8,390)</u></u>	<u><u>(20,553)</u></u>

THE JUDGE'S LODGING TRUST LIMITED

England & Wales - Charity number 1062215

Accounts

The Judge's Lodging Trust Limited

Company limited by guarantee

Annual Report of the Directors

& unaudited Financial Statements for the year ended

31 March 2023

Company registered Number: 03266526

Registered Charity Number: 1062215

The Judge's Lodging Trust Limited
Company limited by guarantee

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Statement of changes in equity	6
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The Judge's Lodging Trust Limited
Company limited by guarantee

Directors and other information

Directors

Mrs D R Gwilt (Chair)
Mr A G Bathurst
Mrs C Smith
Ms Janet Denne
Mr Colin Felgate
Mr Timothy Hodgetts

Retirements during financial year

Mrs Avriel Reader (31/08/2022)
Mr K Slater (31/08/2022)

Company number 03266526

Registered office

The Shire Hall
Broad Street
Presteigne
Powys
LD8 2AD

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2023.

Incorporation

The Company was formerly known as The Presteigne Shire Hall Museum Trust Limited and commenced activities on a charitable basis with effect from a April 1997 and was registered as a charity (Number 1062215) with effect from 1st November 1997

Directors

The directors who served the company during the year were as follows:

Mrs D R Gwilt
Mrs Avriel Reader
Mr K W Slater
Mr A G Bathurst
Mrs C Smith
Ms Janet Denne
Mr Colin Felgate
Mr Timothy Hodgetts

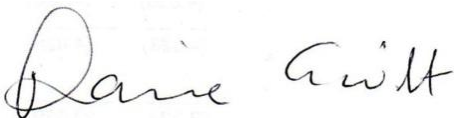
Other matters

The Directors Annual Report for the Year Ended 31 March 2023 is annexed hereto and follows this page

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 11/03/2024 and signed on behalf of the board by:



Mrs D R Gwilt
Director

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

Commencement of Activities

The company, formerly known as The Presteigne Shire Hall Museum Trust Limited, commenced activities on a charitable basis with effect from 1st April 1997.

Constitution

The Judge's Lodging Trust is a Registered Charity, no. 1062215. Its address is Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

The Charity is administered by a Board of Directors, also referred to as its Trustees, with a Development Manager and supporting staff employed by them. Directors are chosen for their relevance to the work of the Trust.

No Trustee receives remuneration for their work with the charity. Any connection between a Trustee and contractors for any work on site, from building works to exhibitions or events, must be disclosed to the full board of Trustees. In the current year, no such transactions were reported.

Objects

The Judge's Lodging Trust was formed to administer the running of The Judge's Lodging museum based in the old town Shire Hall. The Trust obtained an agreement with Powys County Council to open and maintain the building as a visitor attraction, to be known as The Judge's Lodging, along with a shop and Tourist Information Centre. In December 2018, it became the sole owner and administrator of the building, following a Community Asset Transfer with Powys County Council.

The core attraction itself is the meticulously restored and recreated 1860s judge's apartments. These are accompanied by exhibitions on Radnorshire and Presteigne. A Manager/Curator deals with the daily running of the building and meets regularly with the Trust to report on progress and review any procedures. Its aims as an Accredited Museum (No. 1960) state:

The Judge's Lodging exists to interpret and preserve the history of the Shire Hall and to provide visitors with a portrayal of a working Victorian house and collects objects and other materials associated with these aims. It is also custodian of Presteigne's collection of local history objects and aims to expand, interpret and preserve this in an appropriate way. It accomplishes these aims through a mixture of museum collections, recreated interiors, displays, audio visual interpretations, events and educational services.

Operation

All operations of the Trustees relate to the upholding of these objects. The objectives and operation of the Trust take consideration of the Charity Commission's guidance on public benefit. It aims to work with a substantially varied user groups, whether or not they are able to physically visit the building.

Types of visitor

General visitors to the museum include mainly tourists and local residents. In addition to this, the museum operates a successful educational programme for schools, provides tailored tours for further education groups & specialists and leisure groups. Visitors also come to the varied special events programmes and community exhibitions. The building is additionally used for several 'non-museum' functions: is a registered venue for weddings and civil partnership ceremonies, private functions, and is used regularly for the Installation of the High Sheriff of Powys.

(2a)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

The museum carries out visitor surveys and studies its visitor comments regularly, and carries out discussions with interested user groups. It regularly reviews its visitor information and compares this to its marketing strategy.

Charging Policy

Particular attention has been paid to the Charity Commission guidance on public benefit and fee charging. It is important to the survival of the charity that it charges for admission to the museum, events and educational services. It relies on these charges, along with shop sales and grants, to cover its operating costs. However, several strategies are employed to ensure that this necessity to charge does not have a detrimental effect on the museum's benefits to its potential audiences:

- The museum operates a system of varying admission charges, with concessionary rates for retired, unwaged, students and families.
- It operates a system of free days and events, whereby local residents can obtain free admission at certain times.
- It does not charge for registered disabled visitors.
- It has, whenever grant-funding can be found, produced themed family fun days with many activities, all totally free for participants. These are advertised widely in the immediate area via door to door leafleting, posters and flyers to all school pupils, to get maximum coverage to local families. They have proved extremely popular in the past.
- Although charges are made for educational sessions, no resources are charged for, preferring a policy of putting them free of charge on the museum's website (www.judgeslodging.org.uk)

Opening Hours

The museum, its shop and Tourist Information Centre usually have extensive opening hours in April – October, with special opening and pre-booked visits in the winter. Educational visits and groups are welcome on any day and at any pre-booked time. Use of the building in the evenings is also common.

Throughout the period of this report, the opening hours relaxed back to pre-Covid pandemic pattern, including being able to open for the February half term in 2023, which had only happened once before (in 2020). The use of the building was also relaxed once more for evening events, which had been limited for the preceding two years.

Educational work

A prime performance indicator used within the organisation's operation is that of educational visits.

The previous two years were unavoidably damaged by the pandemic, with no schools in 2020 and in 2021-22, just 259, as schools started to return. In 2022-23, the return to school visits was slow, but the museum did work with 448 pupils.

For comparison, in 2019, The Judge's Lodging received 849 children on educational visits. This number was increase on the 2018 figure of 14%, despite a few cancellations in March 2020 due to the Covid-19 situation.

(2b)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

Work continued on reviewing educational provision including thoughts around forthcoming changes to the Welsh National Curriculum and how education sessions can provide support for this. There was also a continuation of focus on the English National Curriculum, as any future development will need to address both. Plans were also made for a set of creative writing workshops for both Primary and Secondary level pupils in 2023. In December 2022, a new workshop to support GCSE students studying Dickens' *Christmas Carol* was developed and piloted with the local high school. This will be further developed in 2023.

The Judge's Lodging has held a *Sandford Award for Heritage Education* for 22 years, from the Heritage Education Trust, which independently assesses the quality of educational visits at heritage sites throughout the UK. In 2022, there was a full re-assessment for the award, which was secured once more for a further five years. (In 2020 it had been agreed to extend the current award into 2022, to allow time for educational visits to restart after the pandemic).

In the past, the museum has taken regular work experience applicants from local high schools and young people on training schemes. Although the pandemic stopped this, in 2021 two Kickstart programme placements joined the staff. In 2022, both returned to develop their skills further.

Community Engagement

The building, its furnishings and the history behind it is a vital part of the history of the town of Presteigne. In addition to this, the Trust owns the former Presteigne & District Museum Collection, once housed in part of the building. This collection continues to expand and in 2022 saw a steady flow of donations from the community, showing further growing confidence in the museum's commitment to its Presteigne Community Collections work.

In 2022-23, a grant was secured from the Museum Federation Wales (Fed) to help improve environmental conditions and future-proof the Community Collections storage by expanding it to another part of the building.

The Fed also supported the production of a Welsh audiotour for the building, with a cast led by comedian and presenter Tudur Owen. Other characters were voiced by artists from mid Wales opera, recorded during the pandemic, when their work was limited. This was mixed and added to the audio equipment which visitors use, in March 2023.

The community exhibition for the April – August period, *In Praise of the High Street*, was produced in collaboration with local photographer Alex Ramsay, whose portraits of town traders taken during the pandemic were displayed alongside objects and photographs from the town's shops of the past. The Collections Team (volunteers) researched each premises along the High Street in preparation, and information sheets were produced for each one. This proved extremely popular with local people.

Volunteers work throughout the year, including when the building is shut to the general public. Collections volunteers meet for a day a week and outside of this, work on research projects. Other volunteers work in teams on gardening, housekeeping, maintenance, visitor welcome and operating a pop-up Welsh tearoom, where all produce is local / Welsh.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

In September 2022, with the passing of Queen Elizabeth II, the building became a focal point for the town's mourning. The Book of Condolence was hosted in the Courtroom, for people to come in to whenever the building was open, and Radnorshire's proclamation of the new King, Charles III, took place on the steps of the building. The museum itself observed traditional mourning practices, covering all mirrors, darkening rooms and stopping clocks. It invited local people to use it as a place for reflection.

Events & Alternative Income Generation

The programme of events throughout each year is organized to provide variety and target specific audiences. Some events are directly produced to encourage local families; there are local history, and specialist talks, flower and craft demonstrations, music and drama events, all designed to appeal to varying sectors of the user profile.

This programme had inevitably been reduced dramatically over the previous two years, due to the pandemic, but 2022 saw a gentle return to events. May 2022 saw the official 25th birthday of the building being open as a museum, which was celebrated by a sell-out concert by Builth Wells Male Voice Choir, held at nearby St Andrew's Church, with all proceeds going to the museum.

Two theatrical events in the building by Don't Go Into The Cellar Theatre Company, *Adventurers of Sherlock Holmes* and *Raffles, the Gentleman Thief*, were both sold out, the first seated events in the building since 2019.

Each school holiday had a special family trail and gift aid tickets meant that families could come back throughout the year to try each one. There was also a free community Christmas opening day in December, to allow local people to see the Christmas tree, and wander the period rooms, with special activities and refreshments laid on.

From August Bank Holiday, through the Autumn, a selling art exhibition of new works from local artist Ruth Kirkby was held in the Community exhibition space, showing her inspiration of the peace of local landmarks and countryside during lockdowns.

The tearoom volunteers were glad to be back to normal operation and several new people joined the team. They managed to make over £2,200 profit to help the museum.

Volunteers also helped staff to run a charity shop for a week, donating items for sale, displaying them and manning during opening hours, raising a further £2,000.

Paranormal bookings returned for the first time in two years and bookings started to build, with an anticipation of returning to pre-pandemic levels in 2023.

A private event was held in October to celebrate the building's 25th birthday, inviting guests all of whom had had something to do with the building, its restoration, and its life in its new incarnation of visitor attraction.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

'Virtual' Visitors

In July 2020 The Judge's Lodging launched a new version of its website, www.judgeslodging.org.uk, designed to enhance the museum's virtual presence and help support income-generating work to provide a more sustainable future. This website is the final part of a rebrand, which saw a new logo, colours and marketing style rolled out in 2019, thanks to the support of the Association of Independent Museums.

The website, along with Facebook and Twitter, were used throughout 2022-23 to keep users engaged with the museum, share its collections and promote activities and visitor services. Plans were made to add Instagram to the social media profile in 2023.

Other visitor Facilities

- Audio Tour in English, French and Welsh (new)
- Transcripts in English, Welsh, French & German
- Accompanying guidebook in English, Welsh and Large Print
- Children's Guidebook in English, Welsh and Dutch
- Toilet facilities
- Gift shop
- Pop-up tearoom available in school holidays, bank holidays and throughout July-Oct
- Cold drinks and snacks provided by self-service when tearoom not open
- A small 'wash-up' kitchen is used for minor catering at events and staff
- Catering is provided from external companies for group bookings and functions
- Licensed for weddings and civil partnership ceremonies

In addition to these facilities, the operation of a Tourist Information Centre within the building helps to support tourism in the area. Within two years of opening, it had increased tourist enquiries and visits to the office by over 50%, based on figures from the town's previous TIC. These figures continued to rise for many years. This service is operated by the museum staff, who have all been trained in tourist information work and customer care.

The Museum operates a policy of providing information bilingually wherever possible. All display boards and educational facilities on the website are, for example provided in Welsh in addition to English.

In 2022, the national organisation that promotes family-friendly environments at heritage sites - Kids in Museums – conducted a full audit of the museum and provided a grant of £514 to go towards creating new child-friendly signage and activities. These will be pursued in 2023.

In March 2023, the Fed pledged funding for a full *Access Audit*, to be conducted in 2023 and its results will be used to help develop future projects and improve access facilities.

A grant was also secured for work on an *Efficiency Review*, which took place during the closed winter months. This work looked at all areas of operation from office procedures and ordering, to volunteer management and financial practices. The aim of this work is to inform the museum's operation moving forwards, as it prepares for the potential of a major capital project which will inevitably dominate staff time and throw up challenges.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

Heritage Assets: The Shire Hall Building and its Collections

The Shire Hall, Presteigne, known to the public as The Judge's Lodging, is a Grade 2* Listed Building. Its upkeep is paramount to the purpose of the charity which works towards its continued maintenance. Advice from CADW and other specialists is sought regularly. In 2019, maintenance and repairs to its roof structure and front façade were supported by a grant from MALD: Museums, Archives, Libraries Wales.

Within the building the museum collections can be split in the following way. Of the objects currently on display and in storage within the building:

- **5.8%** are on loan from the National Museum Wales, the Radnorshire Museum and individuals;
- **9.7%** is owned by Powys County Council (this includes original furnishings, objects bought before the building opened and additional items purchased for the period rooms. Most larger items within the period rooms are included);
- **84.5%** is owned by The Judge's Lodging Trust (including items from the former Presteigne & District Museum, plus items acquired through donation and purchase since opening).

These three distinct collections are melded together for display purposes to form the period and local history rooms.

There are currently approximately 5,750 objects between these collections, all of which are listed on a detailed inventory and are in the process of being documented to high museum standards. Their documentation and conservation is paramount to achieving the aims of the charity.

A loan agreement is in place, since February 2019, between Powys County Council and the Trust to ensure original furnishings to the building remain in place, now ownership of the premises has been transferred.

All collections are overseen by the building's Development Manager, who is a professional curator. The Trust also employs a Technician to assist in this task. Volunteers are trained to help in various areas of collection care.

There is a very limited budget for conservation work and the purchase of new acquisitions. Grant funding is sought for works outside of this scope when appropriate.

Report prepared by Gabrielle Rivers, Development Manager
March 2024

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2023

Chair's Report for the period 1 April 2022 – 31 March 2023

As this reporting period commenced, the Covid-19 pandemic was still casting a shadow over the UK. In 2021, we enjoyed an excellent, if curtailed, opening season as foreign travel was extensively restricted. Although we were able to open normally in 2022, the footfall we enjoyed in 2021 was not sustained as, following two years of restrictions, people opted to holiday abroad rather than in the UK.

The undoubted highlight of 2022 was our 25th anniversary celebration in October. It was an absolute pleasure to welcome friends, supporters, volunteers, past Directors and Trustees as well as previous residents of the housekeepers flat. Among the guests was Dr Charles Kightly, the historian who initiated and led the restoration of the building who donned a top hat and tails for the occasion. Guests were treated to an evening of Gilbert & Sullivan and Victorian jelly tasting, as well as the all-important celebratory cakes. The banana jelly was left languishing whilst the brown bread jelly was surprisingly good!! I am extremely grateful to Mr and Mrs Rivers who arranged the entertainment and also generously funded the refreshments.

A special mention must also be made of the performance by the Builth Wells Male Voice Choir and The Dolly Mixtures in St Andrews Church in May. Arranged by Rob Shelton, a member of the choir, as well as a long-time supporter of The Judge's Lodging, the event, which was sold out, raised just over £1000. Rob is also the mastermind behind the pop-up charity shop in Llandrindod Wells which has always proved to be a reliable source of income for the organisation.

Having submitted a revised planning application to convert the housekeepers flat on the first floor of the building into two holiday lets in December 2021, a determination had been expected by the end of February 2022. Unfortunately, this did not turn out to be the case as the application could not be determined due to the wider issue of phosphate management in the catchment area of the River Wye. This effectively placed an embargo on the determination of any planning applications in Powys and surrounding counties that involved additional foul water drainage. Our architect maintained a dialogue with the planning department at Powys County Council throughout the period of this report, and responded positively to requests for additional information. Through this process we were able to establish that the Conservation Officer would be recommending approval of the plans subject to the resolution of the phosphate issue.

Our original plan had been to fundraise after we had secured planning permission; however, the uncertainty over when the planning application would be determined caused us to review this approach. Staff from National Lottery Heritage Fund had attended our anniversary event; following an approach from them, we met with them in December 2022 to discuss our predicament. As we had hoped, they strongly encouraged us to submit an application that set out the issues that were beyond our control. An application for £165,000 of capital funding was submitted on 8 March 2023 with an expectation of receiving a response by early May 2023. Simultaneously, an Expression of Interest for the remaining capital funding (£157,000) was submitted to the Community Ownership Fund with an expected response also in April 2023.

The Development Manager continued to make successful applications for small grants to the Museums Federation Cymru, for collection care improvements, commissioning an *Access Audit*, an operational *Efficiency Review* along with support from Kids in Museums for family-friendly improvements. At the end of this reporting period, she also secured the first payment for Cost of Living support from Welsh Government.

The Judge's Lodging Trust Limited
Company limited by guarantee

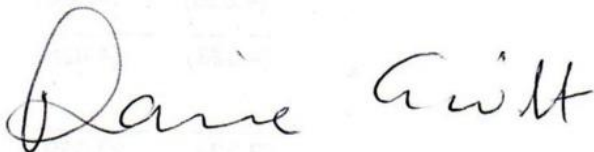
Directors report
Year ended 31 March 2023

During the year, Keith Slater stepped down from the Board. Keith has been involved in either the Presteigne & District Museum or The Judge's Lodging since the late 1980's. The Board would like to thank him for his outstanding support of, and commitment to, The Judge's Lodging. Two new Directors joined the Board – Colin Felgate and Tim Hodgetts. Colin has immersed himself in maintenance and Tim in creating a computerised catalogue of the collections.

As an award-winning museum, The Judge's Lodging makes an important contribution to the local economy of Presteigne attracting visitors from all over the UK and from abroad. Thanks to the support provided via Powys County Council and Welsh Government, The Judge's Lodging has survived as a going concern despite the extended period of operational disruption caused by Covid. The project to develop the holiday lets remains our key objective as it will provide a sustainable year-round income stream that is not dependant on visitor footfall. Despite the progress made with submitting grant applications this year, the uncertainties with the planning application make it difficult to predict when it will come to fruition. Despite prudent management, the improved financial position following the support we received through Covid has declined rapidly. Even with the support of the community, either as volunteers or donors, the future for the Judge's Lodging remains challenging.

Diane Gwilt
5 March 2024

Measured performance indicators	April 2022 - March 2023
Museum users	5,184
The Judge's Lodging only	3,909
Pupils on educational visits	448
Virtual users (website)	12,189
Social media followers	2,048
Volunteer hours	1,940



Diane Gwilt
Chair of the Board

Date 11/03/2024

**The Judge's Lodging Trust Limited
Company limited by guarantee**

**Statement of comprehensive income
Year ended 31 March 2023**

	Note	2023	2022
		£	£
Turnover		91,529	114,528
Cost of sales		(24,084)	(35,162)
Gross profit		<u>67,445</u>	<u>79,366</u>
Administrative expenses		(88,053)	(81,099)
Operating loss		<u>(20,608)</u>	<u>(1,733)</u>
Other interest receivable and similar income		55	2
Loss before taxation	6	(20,553)	(1,731)
Tax on loss		-	-
Loss for the financial year and total comprehensive income		<u>(20,553)</u>	<u>(1,731)</u>

All the activities of the company are from continuing operations.

Company registration number: 03266526

The notes on pages 7 to 11 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position
31 March 2023

	Note	2023	£	2022	£
Fixed assets					
Tangible assets	7	313		522	
		313	313	522	522
Current assets					
Stocks		9,703		9,978	
Debtors	8	1,250		3,073	
Cash at bank and in hand		24,983		52,710	
		35,936		65,761	
Creditors: amounts falling due within one year	9	(4,426)		(13,905)	
Net current assets			31,510		51,856
Total assets less current liabilities			31,823		52,378
Net assets			31,823		52,378
Capital and reserves					
Profit and loss account			31,823		52,378
Members funds			31,823		52,378

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

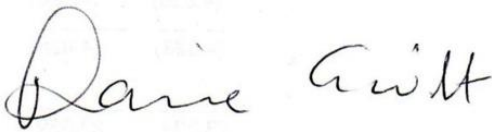
The notes on pages 7 to 11 form part of these financial statements.

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position (continued)
31 March 2023

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 11/03/2024 and are signed on behalf of the board by:

A handwritten signature in black ink that reads "D R Gwilt". The signature is written in a cursive style with a large initial 'D'.

Mrs D R Gwilt
Director

The notes on pages 7 to 11 form part of these financial statements.

**The Judge's Lodging Trust Limited
Company limited by guarantee**

**Statement of changes in equity
Year ended 31 March 2023**

	Profit and loss account £	Total £
At 1 April 2021	54,109	54,109
Loss for the year	(1,731)	(1,731)
Total comprehensive income for the year	<u>(1,731)</u>	<u>(1,731)</u>
At 31 March 2022 and 1 April 2022	<u>52,376</u>	<u>52,376</u>
Loss for the year	(20,553)	(20,553)
Total comprehensive income for the year	<u>(20,553)</u>	<u>(20,553)</u>
At 31 March 2023	<u><u>31,823</u></u>	<u><u>31,823</u></u>

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements
Year ended 31 March 2023

1. General information

The company is a private company limited by guarantee, registered in Wales. The address of the registered office is The Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2023

Research and development

Research expenditure is written off in the year in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
 - There is the intention to complete the intangible asset and use or sell it;
 - There is the ability to use or sell the intangible asset;
 - The use or sale of the intangible asset will generate probable future economic benefits;
 - There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
 - The expenditure attributable to the intangible asset during its development can be measured reliably.
- Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 40% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2023

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

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

Basic financial instruments are initially recognised at the transaction price, 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

Serving Directors bound by guarantees of £1

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2023

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2021: 4)

6. Loss before taxation

Loss before taxation is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible assets	209	348
	<u> </u>	<u> </u>

7. Tangible assets

	Fixtures, equipment £	fittings and Total £
Cost		
At 1 April 2022 and 31 March 2023	2,657	2,657
	<u> </u>	<u> </u>
Depreciation		
At 1 April 2022	2,135	2,135
Charge for the year	209	209
	<u> </u>	<u> </u>
At 31 March 2023	2,344	2,344
	<u> </u>	<u> </u>
Carrying amount		
At 31 March 2023	313	313
	<u> </u>	<u> </u>
At 31 March 2022	522	522
	<u> </u>	<u> </u>

8. Debtors

	2023	2022
	£	£
Gift Aid to 31/3/2023 / Grants 31/03/2022	1,250	3,073
	<u> </u>	<u> </u>

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2023

9. Creditors: amounts falling due within one year

	2023	2022
	£	£
Deferred Income	4,421	12,441
Social security and other taxes	-	1,458
Other creditors	5	6
	4,426	13,905

During the year the company entered into the following guarantees on behalf of its directors:

	Maximum liability		Amount paid/liability incurred	
	2023	2022	2023	2022
	£	£	£	£
Mrs D R Gwilt	-	1	-	-
Mrs Avriel Reader	-	1	-	-
Mr K W Slater	-	1	-	-
Mr A G Bathurst	-	1	-	-
Mrs C Smith	-	1	-	-
Ms Janet Denne	-	1	-	-
Mr Colin Felgate	-	1	-	-
Mr Timothy Hodgetts	-	1	-	-
	-	8	-	-

Serving Directors are bound by guarantees of £1

**The Judge's Lodging Trust Limited
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2023

	2023	2022
	£	£
Turnover		
Shop Sales	9,838	7,435
Admissions	21,436	17,492
Discounts	-	(70)
Events	6,713	12,887
Income Generation Events	10,269	3,717
Fund Raising	800	780
Coronavirus Support Payments	9,609	35,441
Coronavirus Job Retention Scheme	-	3,326
Welsh Gov Cost of Living Grant	10,000	-
Presteigne & Norton TC Grant	2,000	2,000
Project Grants	14,826	9,039
Kick Start Funding	-	12,945
Powys CC - repairs/ insurance fund release	4,367	3,858
Donations	1,671	5,678
	<u>91,529</u>	<u>114,528</u>
 Cost of sales		
Opening stock	(9,978)	(8,429)
Shop Purchases	(4,737)	(6,805)
Event Costs	(5,461)	(11,531)
	<u>(20,176)</u>	<u>(26,765)</u>
 Closing stock	9,703	9,978
Coronavirus Specific Costs	-	(7,981)
Project costs	(13,611)	(10,394)
	<u>(24,084)</u>	<u>(35,162)</u>
 Gross profit	<u>67,445</u>	<u>79,366</u>
 Gross profit percentage	73.7%	69.3%
 Overheads		
Administrative expenses		
Wages and salaries	(23,641)	(26,474)
Development Manager salary	(30,000)	(30,000)
PAYE / NIC Interest	(7)	(3)
Development Manager pension contributions	(2,100)	(900)
Staff training	(276)	(64)
Water charges	(780)	(702)
Insurance	(4,367)	(3,858)
Light and heat	(6,928)	(4,191)
Cleaning	(232)	(103)

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2023

	2023	2022
	£	£
Repairs and maintenance	(4,379)	(3,402)
House & garden	(1,155)	(1,179)
Museum costs	(408)	(450)
Printing and stationery	(1,010)	(977)
Small equipment	(231)	(238)
Telephone, broadband, alarm & postage	(4,681)	(4,637)
Computer costs	(18)	-
Sundry expenses	(809)	(75)
Travel & subsistence	(68)	(43)
Marketing	(5,749)	(3,050)
Card & bank charges	(1,005)	(408)
Suspense	-	3
Depreciation of tangible assets	(209)	(348)
	<u>(88,053)</u>	<u>(81,099)</u>
Operating loss	(20,608)	(1,733)
Operating loss percentage	22.5%	1.5%
Other interest receivable and similar income	55	2
Loss before taxation	<u>(20,553)</u>	<u>(1,731)</u>

THE JUDGE'S LODGING TRUST LIMITED

England & Wales - Charity number 1062215

Accounts

The Judge's Lodging Trust Limited

Company limited by guarantee

Annual Report of the Directors & unaudited Financial Statements for the year ended 31 March 2022

Company registered Number: 03266526

Registered Charity Number: 1062215

**The Judge's Lodging Trust Limited
Company limited by guarantee**

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The Judge's Lodging Trust Limited
Company limited by guarantee

Directors and other information

Directors

Mrs D R Gwilt
Mrs Avriel Reader
Mr K W Slater
Mr A G Bathurst
Mrs C Smith
Ms Janet Denne
Mr Colin Felgate
Mr Timothy Hodgetts

Company number 03266526

Registered office

The Shire Hall
Broad Street
Presteigne
Powys
LD8 2AD

Retirements during financial year

Mrs B Baynham (resigned 28th September 2021)

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2022

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2022.

Incorporation

The Company was formerly known as The Presteigne Shire Hall Museum Trust Limited and commenced activities on a charitable basis with effect from a April 1997 and was registered as a charity (Number 1062215) with effect from 1st November 1997

Directors

The directors who served the company during the year were as follows:

Mrs D R Gwilt	(Appointed 13 June 2016)
Mr K W Slater	(Appointed 4 April 2018)
Mr A G Bathurst	(Appointed 4 April 2018)
Mrs B Baynham	(Appointed 18 May 2018)
Dr C Smith	(Appointed 22 October 2018)
Ms Avriel Reader	(Appointed 21 August 2019)
Ms Janet Denne	(Appointed 19 November 2020)
Mr Colin Felgate	(Appointed 28 September 2021)
Mr Timothy Hodgetts	(Appointed 31 January 2022)

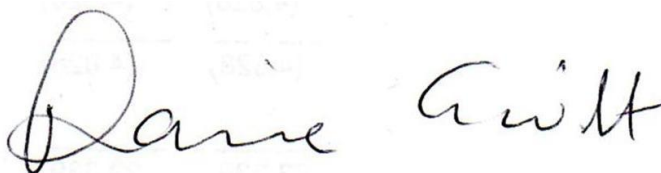
Other matters

The Directors Annual Report for the Year Ended 31 March 2022 is annexed hereto and follows this page

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 15th December 2022 and signed on behalf of the board by:



Mrs D R Gwilt
Director

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2022

Commencement of Activities

The company, formerly known as The Presteigne Shire Hall Museum Trust Limited, commenced activities on a charitable basis with effect from 1st April 1997.

Constitution

The Judge's Lodging Trust is a Registered Charity, no. 1062215. Its address is Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

The Charity is administered by a Board of Directors, also referred to as its Trustees, with a Development Manager and supporting staff employed by them. Directors are chosen for their relevance to the work of the Trust.

No Trustee receives remuneration for their work with the charity. Any connection between a Trustee and contractors for any work on site, from building works to exhibitions or events, must be disclosed to the full board of Trustees. In the current year, no such transactions were reported.

Objects

The Judge's Lodging Trust was formed to administer the running of The Judge's Lodging museum based in the old town Shire Hall. The Trust obtained an agreement with Powys County Council to open and maintain the building as a visitor attraction, to be known as The Judge's Lodging, along with a shop and Tourist Information Centre. In December 2018, it became the sole owner and administrator of the building, following a Community Asset Transfer with Powys County Council.

The core attraction itself is the meticulously restored and recreated 1860s judge's apartments. These are accompanied by exhibitions on Radnorshire and Presteigne. A Manager/Curator deals with the daily running of the building and meets regularly with the Trust to report on progress and review any procedures. Its aims as an Accredited Museum (No. 1960) state:

The Judge's Lodging exists to interpret and preserve the history of the Shire Hall and to provide visitors with a portrayal of a working Victorian house and collects objects and other materials associated with these aims. It is also custodian of Presteigne's collection of local history objects and aims to expand, interpret and preserve this in an appropriate way. It accomplishes these aims through a mixture of museum collections, recreated interiors, displays, audio visual interpretations, events and educational services.

Operation

All operations of the Trustees relate to the upholding of these objects. The objectives and operation of the Trust take consideration of the Charity Commission's guidance on public benefit. It aims to work with a substantially varied user groups, whether or not they are able to physically visit the building.

The Judge's Lodging Trust Limited
Company limited by guarantee

Directors report
Year ended 31 March 2022

Types of visitor

General visitors to the museum include mainly tourists and local residents. In addition to this, the museum operates a successful educational programme for schools, provides tailored tours for further education groups & specialists and leisure groups. Visitors also come to the varied special events programmes and community exhibitions. The building is additionally used for several 'non-museum' functions: is a registered venue for weddings and civil partnership ceremonies, private functions, and is used regularly for the Installation of the High Sheriff of Powys.

The museum carries out visitor surveys, studies its visitor comments regularly, and carries out discussions with interested user groups. It regularly reviews its visitor information and compares this to its marketing strategy.

Charging Policy

Particular attention has been paid to the Charity Commission guidance on public benefit and fee charging. It is important to the survival of the charity that it charges for admission to the museum, events and educational services. It relies on these charges, along with shop sales and grants, to cover its operating costs. However, several strategies are employed to ensure that this necessity to charge does not have a detrimental effect on the museum's benefits to its potential audiences:

- The museum operates a system of varying admission charges, with concessionary rates for retired, unwaged, students and families.
- It operates a system of free days and events, whereby local residents can obtain free admission at certain times.
- It does not charge for registered disabled visitors.
- It has, whenever grant-funding can be found, produced themed family fun days with many activities, all totally free for participants. These are advertised widely in the immediate area via social media, door to door leafleting, posters and flyers to all school pupils, to get maximum coverage to local families. They have proved extremely popular in the past.
- Although charges are made for educational sessions, no resources are charged for, preferring a policy of putting them free of charge on the museum's website (www.judgeslodging.org.uk)

Opening Hours

The museum, its shop and Tourist Information Centre usually have extensive opening hours in April – October, with special opening and pre-booked visits in the winter. Educational visits and groups are welcome on any day and at any pre-booked time. Use of the building in the evenings is also common.

Throughout the earlier period of this report, these usual hours were restricted by the Covid-19 pandemic. Opening was limited to a shorter season of 1st July – 31st October, although we were able to return to the full opening days of Tues – Sun, which had been reduced by

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Year ended 31 March 2022

two days per week previously, due to the Covid-secure opening measures needed. The building returned to use for some evening bookings, with some Covid-secure restrictions in place, and several special events outside of the general opening dates, which proved extremely popular with community visitors.

Educational work

A prime performance indicator used within the organisation's operation is that of educational visits. Throughout this period, however, educational visits were reduced due to the pandemic. We were finally able to welcome a limited number back in the Autumn term, the first school visits for 19 months. With social distancing measures in place, numbers of participants were limited, but visits were extremely rewarding for both the museum and schools, some pupils of which had never had the chance to go on an educational trip before.

In Spring 2022, we worked on a special project with the local primary school, focussing on WWII, looking at the local history collection and culminating in workshops run with one of our volunteers who was a child during the Blitz.

For comparison, in 2019, The Judge's Lodging received 849 children on educational visits. In October 2021 – March 2022, we received 269 children.

We continued in this period to work on reviewing our educational provision, working with an education specialist, to provide a comprehensive analysis of current provision and possibilities for future development in line with the national curriculum for both England and Wales. It had been hoped that this period would be a time for consultation with both user and non-user schools, but the pressures on education professionals during this period has inhibited this.

The Judge's Lodging has held a Sandford Award for Heritage Education for 21 years, from the Heritage Education Trust, which independently assesses the quality of educational visits at heritage sites throughout the UK. In 2020 they agreed to extend the current award into 2022, to allow time for educational visits to restart.

In previous years, the museum has taken regular work experience applicants from local high schools and young people on training schemes. Although this was not possible for 2020 or 2021, two placements on the government Kickstart programme were appointed from June - December 2021, which provided training and support to these young people from the area.

Community Engagement

The building, its furnishings and the history behind it is a vital part of the history of the town of Presteigne. In addition to this, the Trust owns the former Presteigne & District Museum Collection, once housed in part of the building. This collection continues to expand and in 2021 saw, despite museum closure for part of the year, a steady flow of donations from the community, showing further growing confidence in the museum's commitment to its Presteigne Community Collections work, boosted in recent years by NLHF and MALD: Welsh Government - funded project work.

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Volunteers usually work throughout the year on collection care, visitor services and maintenance. Collections volunteers were still only able to work at limited capacity due to the need for social distancing, but were keen to maintain their link with the museum and continue their projects. Volunteers also stepped in to provide stewarding through the museum, helping visitor flow and providing assistance, essential for Covid-secure operations.

The pandemic has caused the inevitable loss of some commitments from volunteers, but those remaining have worked tightly together, as in 2020, to keep the museum going through the difficult time. Some local people, who had joined to help with the logistics of opening in 2020, remained into 2021 and four new volunteers joined to help with maintenance and catering. We also formed a relationship with the community gardening group, who came to prepare the walled garden for re-opening, with the intention of keeping this going.

The community exhibition space was re-opened (closed in 2020 to provide space for Covid-secure equipment), featuring works by Victorian local artist *William Henry Jones*. Work was also started on a project to document the High Street throughout the pandemic, with photographer Alex Ramsay, and volunteers researched the history of High Street properties, in preparation for an exhibition in 2022.

During the pandemic lockdowns, the museum joined with Presteigne Festival of Music & Arts and two professional writers, Helena Attlee and Emma Beynon, to create a project aimed at those who were, or in danger of, becoming isolated. *The Thing About Things* took the form of a series of creative writing workshops, delivered by hard-copy information packs and online meetings, running through late 2020 into Spring 2021. Each session focused on objects and period rooms from the museum, delving into stories and details to inspire participants to write, with the guidance of the writers. This proved hugely successful and in May/June 2021 two events were held to bring the writers together for the first time in the building, which they had been unable to do before due to pandemic restrictions. This was followed in October 2021 by an exhibition of their work, transforming it into words on textiles fed into the period rooms as display objects. A bound copy, on textile pages, of all their work was created to enter the Presteigne Community Collection as a lasting legacy of the project.

In October 2021, a series of *Free Friday* open days allowed local residents to explore the building with no charge. This allowed us to provide free entry, which we had in previous years done through on a large open day, but without concerns for numbers causing social-distancing issues. It also allowed access for everyone to view the results of *The Thing About Things* project.

The museum was awarded funding to be a part of the Welsh initiative to engage young people affected by the pandemic, in early 2022 – *Winter of Wellbeing*. With this, we commissioned the *Don't Go Into the Cellar* theatre company to work on a series of adaptations of classic books, chosen to appeal to an audience of 11-24 year olds, filmed

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Directors report
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within the settings of the museum's period rooms. These were provided free to view through YouTube and Vimeo, promoted widely through social media and mail-outs. The project also included direct work with youth groups and young adults in both the production and reviewing of the works.

Events & Alternative Income Generation

The programme of events throughout each year is organized to provide variety and target specific audiences. Some events are directly produced to encourage local families; there are local history, and specialist talks, flower and craft demonstrations, music and drama events, all designed to appeal to varying sectors of the user profile.

The situation in 2021, similar to 2020, saw us unable to hold many events. However, a collaboration with Mid Wales Opera led to a sold-out outdoor, socially distanced concert in May.

Art@TheLodging, a selling art show which was initiated in Winter 2020, returned, featuring 25 artists displaying works throughout the period rooms of the museum. Aside from the money it raised for the museum, it allowed over 300 people to visit over two weekends in November.

Paranormal investigation bookings started to return tentatively in the second half of the year, with Covid – secure operation. Some were cancelled or postponed to 2022, as the situation proved difficult.

In late July, the volunteer-run tearoom reopened for the first time since 2019, allowing volunteers, old and new, to engage with the public whilst raising funds.

'Virtual' Visitors

In July 2020 The Judge's Lodging launched a new version of its website, www.judgeslodging.org.uk, designed to enhance the museum's virtual presence and help support income-generating work to provide a more sustainable future. This website is the final part of a rebrand, which saw a new logo, colours and marketing style rolled out in 2019, thanks to the support of the Association of Independent Museums.

The website, along with Facebook and Twitter, are used to keep users engaged with the museum, provide information on special events, collections information and educational resources. In the period 1/4/21 – 31/3/22, the website had 11,116 users, which is a 37.9% up on the previous year, whilst the following on Facebook has continued to increase, particularly following activities online whilst the museum was closed.

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Other visitor Facilities

- Audio Tour in English and French
- Transcripts in English, Welsh, French & German
- Accompanying guidebook in English, Welsh and Large Print (*printed onto boards throughout museum for 2020 and 2021*)
- Children's Guidebook in English, Welsh and Dutch (*printed onto boards throughout museum for 2020 and 2021*)
- Disabled picture book
- Toilet facilities
- Gift shop
- Pop-up tearoom available in summer months
- Hot drinks are provided by a vending machine when tearoom not open
- A small 'wash-up' kitchen is used for minor catering at events and staff
- Catering is provided from external companies for group bookings and functions

The Museum operates a policy of providing information bilingually wherever possible. All display boards and educational facilities on the website are, for example provided in Welsh in addition to English.

In 2021, funding was secured to provide a Welsh language version of the popular audiotour. The English version features the voice of the late actor Robert Hardy and a supporting cast of local people. This project will look at securing a Welsh 'name' and supporting first language Welsh speakers, to provide for the first time, a fully immersive visitor experience for Welsh-speaking visitors. The pandemic has shown clearly that visitors from all parts of Wales are prepared to travel to the museum, and this recording, which will take place in 2022, will be supported by a media campaign to target this audience.

In addition to these facilities, the operation of a Tourist Information Centre within the building helps to support tourism in the area. Within two years of opening, it had increased tourist enquiries and visits to the office by over 50%, based on figures from the town's previous TIC. These figures continued to rise for many years. This service is operated by the museum staff, who have all been trained in tourist information work and customer care. In 2020, this tourist information provision had to be removed from its usual location, to allow for social distancing within the visitor welcome area and remained so in 2021. Information was included into a separate space, and volunteers helped with disseminating information as visitors entered and left the building.

Heritage Assets: The Shire Hall Building and its Collections

The Shire Hall, Presteigne, known to the public as The Judge's Lodging, is a Grade 2* Listed Building. Its upkeep is paramount to the purpose of the charity which works towards its continued maintenance. Advice from CADW and other specialists is sought regularly.

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Year ended 31 March 2022

In 2019, maintenance and repairs to its roof structure and front façade were supported by a grant from MALD: Museums, Archives, Libraries Wales.

Within the building the museum collections can be split in the following way. Of the objects currently on display and in storage within the building:

- **5.8%** are on loan from the National Museum Wales, the Radnorshire Museum and individuals;
- **9.8%** is owned by Powys County Council (this includes original furnishings, objects bought before the building opened and additional items purchased for the period rooms. Most larger items within the period rooms are included);
- **84.4%** is owned by The Judge's Lodging Trust (including items from the former Presteigne & District Museum, plus items acquired through donation and purchase since opening).

These three distinct collections are melded together for display purposes to form the period and local history rooms.

There are currently approximately 5,700 objects between these collections, all of which are listed on a detailed inventory and are in the process of being documented to high museum standards. Their documentation and conservation is paramount to achieving the aims of the charity.

A loan agreement is in place, since February 2019, between Powys County Council and the Trust to ensure original furnishings to the building remain in place, now ownership of the premises has been transferred.

All collections are overseen by the building's Development Manager, who is a professional curator. Volunteers are trained to help in various areas of collection care and documentation. In January 2022, a volunteer joined the collection care team specifically to work on cataloguing.

There is a very limited budget for conservation work and the purchase of new acquisitions. Grant funding is sought for works outside of this scope when appropriate. In 2020, a grant was obtained from the Pilgrim Trust, via, the Association of Independent Museums, to restore to working order the five period clocks within the house, as part of a plan to enhance the visitor sensory experience. Work was delayed until 2021, due to pandemic restrictions, but they are now all working, with a volunteer taking responsibility for their regular winding.

***Report prepared by Gabrielle Rivers, Development Manager
December 2022***

The Judge's Lodging Trust Limited
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Directors report
Year ended 31 March 2022

Chair's Report for the period 1 April 2021 – 31 March 2022

As this reporting period commenced, the Covid-19 pandemic was still the predominant feature. The arrival in the UK of the Omicron variant in December 2020 prompted a further period of lockdown, with restrictions on travel and operation of indoor venues continuing until May 2022. As it was recognised that staff and volunteers would want to take advantage of the fact that they could see family again or travel for other purposes immediately that travel restrictions were lifted, the Board decided to delay opening of the building until 1 July.

Our opening season was therefore curtailed by three months (April – June), which had less impact on our visitor figures than we originally anticipated due to extensive restrictions on foreign travel remaining in place throughout 2022. Although our opening period was reduced by 42%, our visitor figures, at 3329, were only 25% down on 2019 – 20 which was the last year of operation that was unaffected by Covid. Across ticket, shop and café sales we recorded an increase of 20.69% in visitor income compared to 2019 – 20.

Further support for business was provided throughout the lockdown period in the form of an additional Business Rates Support Grant of £5,000 from Powys County Council and a second round of Welsh Government Cultural Recovery funding. In contrast to the first round of funding that required an element of the grant to be focused on recovery and future resilience, this round was focused entirely on making up operational shortfalls because of constraints on opening etc. Our application was successful, and we were awarded £17,318 which was the full amount we had applied for.

As noted in the previous report, the JLT secured funding from the Creative & Cultural Skills Kickstart Programme to provide work experience for two young people for a period of six months. Recruitment for these roles which focused on working front-of-house during the open season began in late May. We were able to fill both positions and offer a third applicant a similar role funded by ourselves. Although it was challenging to have three new starters concurrently, this team greatly reduced our reliance on volunteers for core roles at a point in time when many people – not just in Presteigne but across the UK – were re-evaluating their priorities in the light of the Covid pandemic. Although we were not in a position to extend all three roles at the end of the placement period, we were able to secure funding to retain one position via the Powys Covid Recovery Grant scheme

Following the success of our inaugural Art@TheLodging art show in November 2020, a second event was held in November 2021. Although footfall was less than for the initial event, it still proved extremely popular, generating a profit of £1,872. The Board would like to formally thank Richard Studer for initiating this event, which we are now considering holding on a regular basis.

Work continued throughout the period on revising the planning application for converting the housekeeper's flat on the first floor of the building into two holiday lets. The previous application was withdrawn in December 2020 when it became apparent that it fell short in a

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Directors report
Year ended 31 March 2022

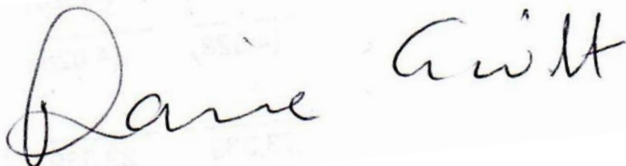
number of key areas. Following the appointment of a new architect by Arrol Architects, the planning application has been more or less totally re-written, and the supporting documentation substantially strengthened. Following a pre-application meeting with Powys County Council, the revised application was submitted in December 2021 with the expectation of a determination by the end of February 2022.

I am pleased to report that a small number of school visits took place in November and December. Throughout the period, we have been continuing our work to review our educational offer in the light of the new curriculum for Wales, funded by the Powys Community Endowment Fund.

During the year, Bev Baynham stepped down from the Board and Sue Chambers retired as visitor a member of staff. The Board would like to thank both of them for their support of, and commitment to, The Judge's Lodging. We are especially grateful to Sue who has been a member of the staff team for almost twenty years.

As an award-winning museum, The Judge's Lodging makes an important contribution to the local economy of Presteigne attracting visitors from all over the UK and from abroad. Thanks to the support provided via Powys County Council and Welsh Government, The Judge's Lodging has been able to continue as a going concern throughout the extended period of operational disruption caused by Covid. The project to develop the holiday lets remains our key objective as it will provide a sustainable year-round income stream that is not dependant on visitor footfall. However, this is likely to take some time to come to fruition as its realisation is dependent on external project funding which cannot be sourced until we have planning permission. We need to be mindful that without prudent management, the currently improved financial position could decline rapidly. Even with the support of the community, either as volunteers or donors, the future for The Judge's Lodging remains challenging.

Diane Gwilt
26 November 2022

A handwritten signature in black ink that reads "Diane Gwilt". The signature is written in a cursive style with a large initial 'D'.

Diane Gwilt
Chair of the Board

Date 15/12/22

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of comprehensive income
Year ended 31 March 2022

	Note	2022	2021
		£	£
Turnover		114,528	162,592
Cost of sales		(35,162)	(50,585)
Gross profit		<u>79,366</u>	<u>112,007</u>
Administrative expenses		(81,099)	(63,019)
Operating (loss)/profit		<u>(1,733)</u>	<u>48,988</u>
Other interest receivable and similar income		2	8
(Loss)/profit before taxation	6	(1,731)	48,996
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year and total comprehensive income		<u><u>(1,731)</u></u>	<u><u>48,996</u></u>

All the activities of the company are from continuing operations.

Company registration number: 03266526

The notes on pages 7 to 11 form part of these financial statements.

The Judge's Lodging Trust Limited
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Statement of financial position
31 March 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7	522		870	
		<u>522</u>	522	<u>870</u>	870
Current assets					
Stocks		9,978		8,429	
Debtors	8	3,073		-	
Cash at bank and in hand		52,710		68,924	
		<u>65,761</u>		<u>77,353</u>	
Creditors: amounts falling due within one year	9	(13,905)		(24,114)	
Net current assets			51,856		53,239
Total assets less current liabilities			<u>52,378</u>		<u>54,109</u>
Net assets			<u>52,378</u>		<u>54,109</u>
Capital and reserves					
Profit and loss account			52,378		54,109
Members funds			<u>52,378</u>		<u>54,109</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

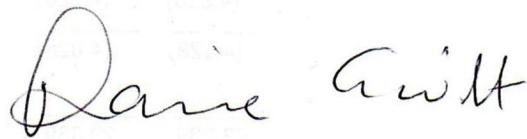
The notes on pages 7 to 11 form part of these financial statements.

The Judge's Lodging Trust Limited
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Statement of financial position (continued)
31 March 2022

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

These financial statements were approved by the board of directors and authorised for issue on 15th December 2022, and are signed on behalf of the board by:

A handwritten signature in black ink that reads "D R Gwilt". The signature is written in a cursive style with a large initial 'D'.

Mrs D R Gwilt
Director

The notes on pages 7 to 11 form part of these financial statements.

The Judge's Lodging Trust Limited
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Statement of changes in equity
Year ended 31 March 2022

	Profit and loss account £	Total £
At 1 April 2020	5,113	5,113
(Loss)/profit for the year	48,996	48,996
Total comprehensive income for the year	<u>48,996</u>	<u>48,996</u>
At 31 March 2021 and 1 April 2021	<u>54,109</u>	<u>54,109</u>
(Loss)/profit for the year	(1,731)	(1,731)
Total comprehensive income for the year	<u>(1,731)</u>	<u>(1,731)</u>
At 31 March 2022	<u><u>52,378</u></u>	<u><u>52,378</u></u>

The Judge's Lodging Trust Limited
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Notes to the financial statements
Year ended 31 March 2022

1. General information

The company is a private company limited by guarantee, registered in Wales. The address of the registered office is The Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. The Triennial review 2017 amendments to the standard have been early adopted.

3. Accounting policies

Basis of preparation: The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

Turnover: Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation: The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Research and development: Research expenditure is written off in the year in which it is incurred. Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

The Judge's Lodging Trust Limited
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Notes to the financial statements (continued)
Year ended 31 March 2022

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

Tangible assets: Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation: Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment - 40% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment: A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

The Judge's Lodging Trust Limited
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Notes to the financial statements (continued)
Year ended 31 March 2022

Stocks: Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments: A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, 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.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets or either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans: Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured

The Judge's Lodging Trust Limited
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Notes to the financial statements (continued)
Year ended 31 March 2022

on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

4. Limited by guarantee

Serving Directors bound by guarantees of £1

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2022

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2021: 4).

6. Loss/profit before taxation

Loss/profit before taxation is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible assets	348	218
	348	218

7. Tangible assets

	Fixtures, fittings and equipment £	Total £
Cost		
At 1 April 2021 and 31 March 2022	2,657	2,657
	2,657	2,657
Depreciation		
At 1 April 2021	1,787	1,787
Charge for the year	348	348
At 31 March 2022	2,135	2,135
	2,135	2,135
Carrying amount		
At 31 March 2022	522	522
	522	522
At 31 March 2021	870	870
	870	870

8. Debtors

	2022	2021
	£	£
Grants receivable	3,073	-
	3,073	-

The Judge's Lodging Trust Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 31 March 2022

9. Creditors payable within one year & Deferred Income/Grants

	2022	2021
	£	£
Powys CC Repair/Insurance Fund	6,465	10,323
Deferred Income/ Grants	5,976	13,616
Social security and other taxes	1,458	175
Other creditors	6	-
	-	-

During the year the company entered into the following guarantees on behalf of its directors:

	Maximum liability		Amount paid/liability incurred	
	2022	2021	2022	2021
	£	£	£	£
Mrs D R Gwilt	1	1	-	-
Mrs Avriel Reader	1	1	-	-
Mr K W Slater	1	1	-	-
Mr A G Bathurst	1	1	-	-
Mrs B Baynham	1	1	-	-
Mrs C Smith	1	1	-	-
Ms Janet Denne	1	1	-	-
	7	7	-	-

Serving Directors are bound by guarantees of £1

**The Judge's Lodging Trust Limited
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2022

	2022	2021
	£	£
Turnover		
Shop Sales	7,435	3,308
Admissions	17,492	6,742
Discounts	(70)	(49)
Events	12,887	22,540
Income Generation Events	3,717	333
Fund Raising	780	1,130
Coronavirus Support Payments	35,441	87,326
Coronavirus Job Retention Scheme	3,326	13,467
Presteigne & Norton TC Grant	2,000	1,750
Project Grants	9,039	17,207
Kick Start Funding	12,945	-
HLF funding release	-	8,310
Powys CC - repairs/ insurance fund release	3,858	-
Donations	5,678	528
	114,528	162,592
 Cost of sales		
Opening stock	(8,429)	(8,658)
Shop Purchases	(6,805)	(2,036)
Event Costs	(11,531)	(16,687)
	(26,765)	(27,381)
 Closing stock	9,978	8,429
Coronavirus Specific Costs	(7,981)	(12,834)
Project costs	(10,394)	(18,799)
	(35,162)	(50,585)
 Gross profit	79,366	112,007
 Gross profit percentage	69.3%	68.9%
 Overheads		
Administrative expenses		
Wages and salaries	(26,474)	(16,324)
Development Manager salary	(30,000)	(29,250)
PAYE / NIC Interest	(3)	(23)
Development Manager pension contributions	(900)	(878)
Staff training	(64)	(16)
Water charges	(702)	(346)
Insurance	(3,858)	(3,745)
Light and heat	(4,191)	(3,233)
Cleaning	(103)	(23)

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2022

	2022	2021
	£	£
Repairs and maintenance	(3,402)	(2,452)
House & garden	(1,179)	(275)
Museum costs	(450)	(233)
Printing and stationery	(977)	(712)
Small equipment	(238)	(11)
Telephone, broadband, alarm & postage	(4,637)	(3,430)
Sundry expenses	(75)	(235)
Travel & subsistence	(43)	-
Marketing	(3,050)	(1,310)
Card & bank charges	(408)	(307)
Suspense	3	2
Depreciation of tangible assets	(348)	(218)
	<u>(81,099)</u>	<u>(63,019)</u>
Operating (loss)/profit	(1,733)	48,988
Operating (loss)/profit percentage	1.5%	30.1%
Other interest receivable and similar income	2	8
(Loss)/profit before taxation	<u><u>(1,731)</u></u>	<u><u>48,996</u></u>

THE JUDGE'S LODGING TRUST LIMITED

England & Wales - Charity number 1062215

Accounts

The Judge's Lodging Trust Limited

Company limited by guarantee

Annual Report of the Directors

& unaudited Financial Statements for the year ended

31 March 2021

Company registered Number: 03266526

Registered Charity Number: 1062215

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

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The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors & Other Information
Year End 31 March 2021

Directors Mrs D R Gwilt (Chair)
Mr K W Slater
Mr A G Bathurst
Mrs B Baynham
Dr C Smith
Ms Avriel Reader
Mrs J Denne

Company number 03266526

Registered office The Shire Hall
Broad Street
Presteigne
Powys
LD8 2AD

Retirements during financial year
Mr C Kirkby MBE

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2021.

Incorporation

The Company was formerly known as The Presteigne Shire Hall Museum Trust Limited and commenced activities on a charitable basis with effect from a April 1997 and was registered as a charity (Number 1062215) with effect from 1st November 1997.

Directors

The directors who served the company during the year were as follows:

Mrs D R Gwilt	(Appointed 13 June 2016)
Mr C Kirkby MBE	(Appointed 4 April 2018)
Mr K W Slater	(Appointed 4 April 2018)
Mr A G Bathurst	(Appointed 4 April 2018)
Mrs B Baynham	(Appointed 18 May 2018)
Dr C Smith	(Appointed 22 October 2018)
Ms Avriel Reader	(Appointed 21 August 2019)
Ms Janet Denne	(Appointed 19 November 2020)

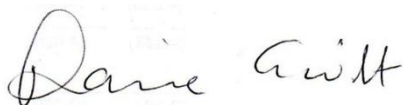
Other matters

The Directors Annual Report for the Year Ended 31 March 2021 is annexed hereto and follows this page.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 2nd November 2021 and signed on behalf of the board by:



.....
Director

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Commencement of Activities

The company, formerly known as The Presteigne Shire Hall Museum Trust Limited, commenced activities on a charitable basis with effect from 1st April 1997.

Constitution

The Judge's Lodging Trust is a Registered Charity, no. 1062215. Its address is Shire Hall, Broad Street, Presteigne, Powys, LD8 2AD.

The Charity is administered by a Board of Directors, also referred to as its Trustees, with a Development Manager and supporting staff employed by them. Directors are chosen for their relevance to the work of the Trust.

No Trustee receives remuneration for their work with the charity. Any connection between a Trustee and contractors for any work on site, from building works to exhibitions or events, must be disclosed to the full board of Trustees. In the current year, no such transactions were reported.

Objects

The Judge's Lodging Trust was formed to administer the running of The Judge's Lodging museum based in the old town Shire Hall. The Trust obtained an agreement with Powys County Council to open and maintain the building as a visitor attraction, to be known as The Judge's Lodging, along with a shop and Tourist Information Centre. In December 2018, it became the sole owner and administrator of the building, following a Community Asset Transfer with Powys County Council.

The core attraction itself is the meticulously restored and recreated 1860s judge's apartments. These are accompanied by exhibitions on Radnorshire and Presteigne. A Manager/Curator deals with the daily running of the building and meets regularly with the Trust to report on progress and review any procedures. Its aims as an Accredited Museum (No. 1960) state:

The Judge's Lodging exists to interpret and preserve the history of the Shire Hall and to provide visitors with a portrayal of a working Victorian house and collects objects and other materials associated with these aims. It is also custodian of Presteigne's collection of local history objects and aims to expand, interpret and preserve this in an appropriate way. It accomplishes these aims through a mixture of museum collections, recreated interiors, displays, audio visual interpretations, events and educational services.

Operation

All operations of the Trustees relate to the upholding of these objects. The objectives and operation of the Trust take consideration of the Charity Commission's guidance on public benefit. It aims to work with a substantially varied user groups, whether or not they are able to physically visit the building.

Directors report
Year ended 31 March 2021

Types of visitor

General visitors to the museum include mainly tourists and local residents. In addition to this, the museum operates a successful educational programme for schools, provides tailored tours for further education groups & specialists and leisure groups. Visitors also come to the varied special events programmes and community exhibitions. The building is additionally used for several 'non-museum' functions: is a registered venue for weddings and civil partnership ceremonies, private functions, and is used regularly for the Installation of the High Sheriff of Powys.

The museum carries out visitor surveys and studies its visitor comments regularly, and carries out discussions with interested user groups. It regularly reviews its visitor information and compares this to its marketing strategy.

Charging Policy

Particular attention has been paid to the Charity Commission guidance on public benefit and fee charging. It is important to the survival of the charity that it charges for admission to the museum, events and educational services. It relies on these charges, along with shop sales and grants, to cover its operating costs. However, several strategies are employed to ensure that this necessity to charge does not have a detrimental effect on the museum's benefits to its potential audiences:

- The museum operates a system of varying admission charges, with concessionary rates for retired, unwaged, students and families.
- It operates a system of free days and events, whereby local residents can obtain free admission at certain times.
- It does not charge for registered disabled visitors.
- It has, whenever grant-funding can be found, produced themed family fun days with many activities, all totally free for participants. These are advertised widely in the immediate area via door to door leafleting, posters and flyers to all school pupils, to get maximum coverage to local families. They have proved extremely popular in the past.
- Although charges are made for educational sessions, no resources are charged for, preferring a policy of putting them free of charge on the museum's website (www.judgeslodging.org.uk)

Opening Hours

The museum, its shop and Tourist Information Centre usually have extensive opening hours in April – October, with special opening and pre-booked visits in the winter. Educational visits and groups are welcome on any day and at any pre-booked time. Use of the building in the evenings is also common.

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Throughout the period of this report, these usual hours were restricted by the Covid pandemic. Lockdowns limited opening to a shorter season from mid-July to late October 2020 (the final week being lost to a second Wales lockdown). Due to the raised level of workforce needed to ensure Covid-secure operation throughout public opening, the days each week were by necessity reduced. We were unable to open for the February 2021 half term, as planned, following its success in 2020. The building was also unable to be used for evening events. We were, however, able to open for a special event set over several days in the winter, which was extremely popular with visitors.

Educational work

A prime performance indicator used within the organisation's operation is that of educational visits. Unfortunately, the entire period of this report has been overshadowed by the Covid pandemic and educational visits have necessarily been halted.

For comparison, in 2019, The Judge's Lodging received 849 children on educational visits. This number was an increase on the 2018 figure of 14%, despite a few cancellations in March 2020 due to the Covid-19 situation.

This period has been used to start reviewing educational provision, working with an education specialist, which will continue in 2021, to provide a comprehensive analysis of current provision and possibilities for future development in line with the national curriculum for both England and Wales. It had been hoped that this period would be a time for consultation with both user and non-user schools, but the pressures on education professionals during this period has inhibited this.

The Judge's Lodging has held a Sandford Award for Heritage Education for 20 years, from the Heritage Education Trust, which independently assesses the quality of educational visits at heritage sites throughout the UK. In 2020 they agreed to extend the current award into 2022, to allow time for educational visits to restart.

In previous years, the museum has taken regular work experience applicants from local high schools and young people on training schemes. Although this was not possible for 2020, plans were put in place to provide two placements on the government Kickstart programme in 2021, with the aim of training and supporting young people from the area.

Community Engagement

The building, its furnishings and the history behind it is a vital part of the history of the town of Presteigne. In addition to this, the Trust owns the former Presteigne & District Museum Collection, once housed in part of the building. This collection continues to expand and in 2020 saw, despite museum closure for a large part of the year, a steady flow of donations from the community, showing further growing confidence in the museum's commitment to its

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Presteigne Community Collections work, boosted in recent years by HLF and MALD: Welsh Government - funded project work.

During the pandemic lockdowns, the museum joined with Presteigne Festival of Music & Arts and two professional writers, Helena Attlee and Emma Beynon, to create a project aimed at those who had or were in danger of becoming isolated. *The Thing About Things* took the form of a series of creative writing workshops, delivered by hard-copy information packs and online meetings, running through late 2020 into spring 2021. Each session focused on objects and period rooms from the museum, delving into stories and details to inspire participants to write, with the guidance of the writers. This proved hugely successful and two events and an exhibition of the subsequent work have followed in 2021.

Volunteers usually work throughout the year on collection care, visitor services and maintenance. Collections volunteers were only able to work for short periods between lockdowns, and at limited capacity due to the need for social distancing, but were keen to maintain their link with the museum and continue their projects. The decision was made that volunteers were not to work in a front of house situation during opening, leaving staff to man positions that required more extensive public interaction and ensuring control of Covid-secure operations stayed with a core workforce. Cleaning and maintenance were also only allowed during closed periods and limited to staff and a few volunteers. Volunteers supported the museum throughout the opening by stewarding both outside, to control visitor flow, and inside, helping visitors with one way systems, signposting them to facilities and providing reassurance. Their work in this was essential support for the staff and opening could not have worked without their support.

The Development Manager worked to ensure that those unable to attend the site were kept regularly informed of what was happening at the museum and several took on research work and similar projects from home.

The pandemic has caused the inevitable loss of some commitments from volunteers, but those remaining have worked tightly together to keep the museum going through the difficult time. The team did expand by 9 other local people, after a call to help with the logistics of opening in 2020, many who have remained into 2021.

The community exhibition about women in the town *Ladies of Llanandras*, which was scheduled to open in Spring 2020 was cancelled due to the Covid-19 situation, with any remaining resources being transferred towards helping the museum reopen in the Summer. All work towards the exhibition has been kept and it is hoped that an online representation can take place at a later stage.

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Events & Alternative Income Generation

The programme of events throughout each year is organized to provide variety and target specific audiences. Some events are directly produced to encourage local families; there are local history and specialist talks, flower and craft demonstrations, music and drama events, all designed to appeal to varying sectors of the user profile.

The situation in 2020, moving in 2021 saw the postponement and then cancellation of several events. However, a collaboration with Richard Studer, Artistic Director of Mid Wales Opera and artist, led to Art@TheLodging, an outstandingly successful selling art show featuring 25 artists displaying works throughout the period rooms of the museum. Aside from the money it raised for the museum, it allowed over 500 people to visit and lightened spirits during the short period between Wales and England Winter lockdowns. The event ran for four of its scheduled six days, before another lockdown curtailed it. It is due to run once more in 2021.

All paranormal investigation bookings were postponed, along with the cancellation of the charity shop selling week. The volunteer-run tearoom was also not able to operate throughout the year. All of these are anticipated to resume in 2021/22.

Although use as a filming location was inhibited, we hosted the Rural Media Company for two separate filming projects with young people on the *Young Creatives* scheme through closed periods.

'Virtual' Visitors

In July 2020 The Judge's Lodging launched a new version of its website, www.judgeslodging.org.uk, designed to enhance the museum's virtual presence and help support income-generating work to provide a more sustainable future. This website is the final part of a rebrand, which saw a new logo, colours and marketing style rolled out in 2019, thanks to the support of the Association of Independent Museums.

The website, along with Facebook and Twitter, were used throughout 2020/21 to keep users engaged with the museum whilst it was closed, with virtual school holiday trails, closer looks at objects from the collections, activities for all ages and historic recipes to try at home. They then become useful tools to alert people to opening and Covid-secure operation information to reassure visitors. The website is planned to expand in 2021, including the completion of a new education section and inclusion of more income-generating packages to help support operation.

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Other visitor Facilities

- Audio Tour in English and French
- Transcripts in English, Welsh, French & German
- Accompanying guidebook in English, Welsh and Large Print (*printed onto boards throughout museum for 2020/21*)
- Children's Guidebook in English, Welsh and Dutch (*printed onto boards throughout museum for 2020/21*)
- Disabled picture book
- Toilet facilities
- Gift shop
- Pop-up tearoom available in summer months (*not open in 2020*)
- Hot drinks are provided by a vending machine when tearoom not open
- A small 'wash-up' kitchen is used for minor catering at events and staff
- Catering is provided from external companies for group bookings and functions

In addition to these facilities, the operation of a Tourist Information Centre within the building helps to support tourism in the area. Within two years of opening, it had increased tourist enquiries and visits to the office by over 50%, based on figures from the town's previous TIC. These figures continued to rise for many years. This service is operated by the museum staff, who have all been trained in tourist information work and customer care. In 2020, this tourist information provision had to be removed from its usual location, to allow for social distancing within the visitor welcome area. Information was included into a separate space, and volunteers helped with disseminating information as visitors entered and left the building.

The Museum operates a policy of providing information bilingually wherever possible. All display boards and educational facilities on the website are, for example provided in Welsh in addition to English.

Heritage Assets: The Shire Hall Building and its Collections

The Shire Hall, Presteigne, known to the public as The Judge's Lodging, is a Grade 2* Listed Building. Its upkeep is paramount to the purpose of the charity which works towards its continued maintenance. Advice from CADW and other specialists is sought regularly. In 2019, maintenance and repairs to its roof structure and front façade were supported by a grant from MALD: Museums, Archives, Libraries Wales.

Within the building the museum collections can be split in the following way. Of the objects currently on display and in storage within the building:

- **5.8%** are on loan from the National Museum Wales, the Radnorshire Museum and individuals;
- **9.8%** is owned by Powys County Council (this includes original furnishings, objects bought before the building opened and additional items purchased for the period rooms. Most larger items within the period rooms are included);

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report

Year ended 31 March 2021

- **84.4%** is owned by The Judge's Lodging Trust (including items from the former Presteigne & District Museum, plus items acquired through donation and purchase since opening).

These three distinct collections are melded together for display purposes to form the period and local history rooms.

There are currently approximately 5,650 objects between these collections, all of which are listed on a detailed inventory and are in the process of being documented to high museum standards. Their documentation and conservation is paramount to achieving the aims of the charity.

A loan agreement is in place, since February 2019, between Powys County Council and the Trust to ensure original furnishings to the building remain in place, now ownership of the premises has been transferred.

All collections are overseen by the building's Development Manager, who is a professional curator. The Trust also employs a Museum Assistant & Technician to assist in this task. Volunteers are trained to help in various areas of collection care.

There is a very limited budget for conservation work and the purchase of new acquisitions. Grant funding is sought for works outside of this scope when appropriate.

***Report prepared by Gabrielle Rivers, Development Manager
October 2021***

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Chair's Report for the period 1 April 2020 - 31 March 2021

Throughout the period 1 April 2020 – 31 March 2021, the Covid-19 pandemic has been the predominant feature. Despite the operational difficulties this presented, it also opened up opportunities to progress key projects.

In the immediate aftermath of the lockdown which began on 22 March 2020, our energies were focused on accessing emergency funding, initially in the form of a business rate grant from Powys County Council (PCC), then from The Federation of Art Galleries and Museums in Wales (The Fed). A total of £31,000 was secured from these sources by the end of May. Through totally furloughing two members of staff and flexibly furloughing the remaining two, we have been able to maintain a viable and stable staff structure.

In the early months of the pandemic, the Development Manager put together a comprehensive plan for Covid-secure re-opening. The Board took the decision in May that The Judge's Lodging should re-open to the public as soon as Welsh Government made this practically possible. Consequently, we re-opened to the public on 12th August 2020, and remained open until the firebreak lockdown was initiated on 24th October 2020. The Board are extremely grateful to our staff and volunteers for providing the best visitor experience that they could in what were very challenging circumstances. 1,441 visitors were welcomed to the JLT, generating £10,050 in income.

In July, we succeeded in securing £9,700 from the National Lottery Heritage Fund (NLHF) Heritage Emergency Fund. NLHF also approved an application to re-direct the remaining £8,310 from a previous Your Heritage grant to respond to the Covid situation. Throughout the reporting period, we received further support through business rate grants from PCC in response to the programme of lockdowns.

As the year progressed, the focus of the grant funding that was available shifted from response to recovery. Further funding followed in December 2020, with an award of £33,161 from the Welsh Government Cultural Recovery Fund. Part of this funding was to cover salary costs for the Development Manager, and other operational costs incurred during our closed season (1 November – 31 March). However, £10,000 of the funding was for activity to support and develop community engagement and to build up sustainability and resilience. This funding has been used to commission three reports that will support fundraising for the development of the two holiday lets, where work continued on revising the planning application for re-submission:

- Becoming a community resource: research and consultation by Headland Design Associates (HAD) to develop an approach to enhancing our role as a community resource
- Business case for the proposed holiday lets prepared by DCA Consultants
- Economic Impact Study prepared by DCA Consultants

The Judge's Lodging Trust Limited
Company limited by guarantee 03266526

Directors report
Year ended 31 March 2021

Our major success of the year was undoubtedly our inaugural Art@TheLodging art show in November. Although opening was curtailed by the extension of Covid restrictions at the beginning of December, the amazing footfall generated a profit of £5,853. The Board would like to formally thank Richard Studer for creating this event, which we will be running again in November 2021.

Following an application by Creative & Cultural Skills to the Kickstart Programme, in February 2021, we were allocated funding to provide work experience for two young people for a period of six months. The focus of the work placement will be working front-of-house during our 2021 open season, to develop customer care and other generic skills that are required to create a positive visitor experience.

Although we have not had any school visits in the period covered by this report, we have been continuing our work to review our educational offer in the light of the new curriculum for Wales. Due to funding we have previously received from the Powys Community Endowment Fund, we have been able to secure the services of a retired Head of English and Drama (who also volunteers with us) to reviewing and developing our provision in the light of both the Welsh and English curricula.

As an award-winning museum, The Judge's Lodging makes an important contribution to the local economy of Presteigne attracting visitors from all over the UK and from abroad. Thanks to the Covid support provided via The Fed, PCC, NHLF and Welsh Government, The Judge's Lodging has been able to continue as a going concern as well as invest in new developments that will improve resilience. However, these are likely to take some time to come to fruition as their realisation is dependent on external project funding. We need to be mindful that without prudent management, the currently improved financial position could decline rapidly. Even with the support of the community, either as volunteers or donors, the future for the Judge's Lodging remains challenging.

Diane Gwilt
22 October 2021



Diane Gwilt
Chair of the Board

Date 2/11/21

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of comprehensive income
Year ended 31 March 2021

	2021	2020
	£	£
Turnover	162,592	221,641
Other income	8	24
	<u>162,600</u>	<u>221,665</u>
Cost of raw materials and consumables	(50,585)	(142,620)
Staff costs	(46,475)	(51,067)
Depreciation and other amounts written off assets	(218)	(272)
Other charges	(16,326)	(30,466)
Profit/(loss)	<u>48,996</u>	<u>(2,760)</u>

All the activities of the company are from continuing operations.

Company registration number: 03266526

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position
Year ended 31 March 2021

	2021 £	2020 £
Fixed assets	870	1,089
Current assets	77,353	41,521
Creditors: amounts falling due within one year	(24,114)	(37,497)
Net current assets	53,239	4,024
Total assets less current liabilities	54,109	5,113
Net assets	54,109	5,113
Capital and reserves	54,109	5,113

Notes to the financial statements

The Judge's Lodging Trust Limited
Company limited by guarantee

Statement of financial position
Year ended 31 March 2021

1. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2020: 4).

During the year the company entered into the following guarantees on behalf of its directors:

	Maximum liability		Amount paid/liability incurred	
	2021	2020	2021	2020
	£	£	£	£
Mrs D R Gwilt	1	1	-	-
Mr C Kirkby MBE	1	1	-	-
Mr K W Slater	1	1	-	-
Mr A G Bathurst	1	1	-	-
Mrs B Baynham	1	1	-	-
Mrs C Smith	1	1	-	-
Mrs Janet Denne	1	1	-	-
	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>

Serving Directors are bound by guarantees of £1

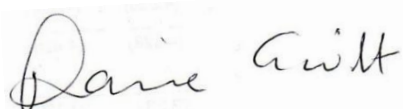
For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the micro-entity provisions.

These financial statements were approved by the board of directors and authorised for issue on 2nd November 2021, and are signed on behalf of the board by:



Mrs D R Gwilt
Director

The company is a private company limited by guarantee, registered in Wales.

**The Judge's Lodging Trust Limited
Company limited by guarantee**

The following pages do not form part of the statutory accounts.

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2021

	2021	2020
	£	£
Turnover		
Shop Sales	3,308	8,001
Admissions	6,742	28,184
Discounts	(49)	(284)
Events	22,540	5,963
Income Generation Events	333	8,657
Fund Raising	1,130	8,245
HLF Resilience Grant fund	-	7,599
Coronavirus Support Payments	87,326	-
Coronavirus Job Retention Scheme	13,467	-
Presteigne & Norton TC Grant	1,750	1,250
Project Grants	17,207	119,965
Garfield Weston Grant	-	10,000
HLF funding release	8,310	2,200
Powys CC - repairs/ insurance fund	-	20,413
Donations	528	1,448
	<u>162,592</u>	<u>221,641</u>
 Other income		
Bank interest received	8	24
	<u>8</u>	<u>24</u>

The Judge's Lodging Trust Limited
Company limited by guarantee

Detailed income statement
Year ended 31 March 2021

	2021	2020
	£	£
Cost of raw materials and consumables		
Opening stock	(8,658)	(6,156)
Shop Purchases	(2,036)	(7,144)
Event Costs	(16,687)	(5,551)
Coronavirus Specific Costs	(12,834)	-
Project costs	(18,799)	(132,427)
Closing stock	8,429	8,658
	(50,585)	(142,620)
Staff costs		
HLF Funded Wages & Pension Contributions	-	(5,983)
Wages and salaries	(16,324)	(14,181)
Development Manager salary	(29,250)	(30,003)
PAYE / NIC Interest	(23)	-
Development Manager pension contributions	(878)	(900)
	(46,475)	(51,067)
Depreciation and other amounts written off assets		
Depreciation of tangible assets	(218)	(272)
	(218)	(272)
Other charges		
HLF Funded Expenses	-	(3,185)
Staff training	(16)	-
Water charges	(346)	(589)
Insurance	(3,745)	(3,875)
Light and heat	(3,233)	(4,779)
Cleaning	(23)	(118)
Repairs and maintenance	(2,452)	(3,278)
House & garden	(275)	(861)
Museum costs	(233)	(362)
Printing and stationery	(712)	(1,078)
Small equipment	(11)	(175)
Telephone, broadband, alarm & postage	(3,430)	(2,702)
Sundry expenses	(233)	(693)
Travel & subsistence	-	(33)
Marketing	(1,310)	(8,738)
Card charges	(307)	-
	(16,326)	(30,466)