

Company Number: 07465640

Charity Number: 1141462

RIPON MUSEUM TRUST
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

HPH
Chartered Accountants
54 Bootham
York
YO30 7XZ

RIPON MUSEUM TRUST

(A company limited by guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

OBJECTIVES AND ACTIVITIES

Objectives

The objective of the Charitable Company as stated in our constitution of 14th March 2014 is:

The provision and maintenance of museums in or near Ripon for the exhibition to the public of articles of literary, artistic, scientific, cultural or historic interest.

Our vision:

We will use our heritage assets to inspire people to seek a fairer society.

Our mission:

- We will use the unique trio of the Workhouse, Prison & Police and Courthouse Museums, collections and the stories they tell to help people explore big issues such as fairness, equality, justice and welfare. Through excellent engagement, programming and outreach together we will inspire people to become compassionate and active citizens, shaping society for the better. We will work for greater participation in our heritage which will enrich lives and improve wellbeing. Volunteering is integral to our organization; at our core we work as one team. We will make a positive impact on Ripon and the region's cultural and economic capital

Our Strategic Aims:

To deliver our mission we have seven Strategic Aims:

- Conserve, manage and develop knowledge of our heritage assets, reducing their impact on the environment and using them to improve people's health, wellbeing and enjoyment.
- Deliver excellent programmes of learning and interpretation which cause people to reflect on big issues about social justice
- Provide excellent visitor services and develop new audiences
- Develop our skills and networks to strengthen volunteering and build strong community and participatory resources and ways of working.
- Maximise RMT's contribution to the cultural and economic capital of the region.
- Increase inclusivity and equality of opportunity in all that we do.
- Generate sustainable financial resources and develop a resilient organisation and skilled people

These strategic aims each have a set of actions under them which form the basis of our annual development plan, which guides the work of the Charitable Company. Progress against these aims is monitored and reported at the trustee meetings throughout the year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Covid-19

Whilst our objectives remain strong, our activities in 2021 have been curtailed by the Covid-19 global pandemic. Following Government advice we closed our museums at Christmas 2020 and re-opened with strict Covid-19 safety measures in place on 17th May 2021. All in all we were open just over 7 months and much of that opening was with increasingly relaxed social distancing measures in place. We decided to remain open through to Christmas 2021 (we would usually close at the end of November for a winter closed season) to try to recoup some of the lost income from earlier in the year.

Visitor sentiment about how safe they felt visiting museums varied throughout the year and school groups/tour groups attendance was variable and hard to predict. However the visiting public did visit us in some numbers in summer 2021 as people chose to have a staycation instead of flying abroad on holiday.

School groups only very slowly returned in the first part of our reopening (May - July 2021) – as teachers supported children returning to the classroom again. Bookings started to pick up as Autumn progressed. The uncertainty of this income stream meant that planning this area of the business was challenging.

Our response to Covid is described further throughout the rest of this Report. Despite the vaccine rollout we have had to manage multiple and frequent staff, volunteer and Trustee absences due to isolating with Covid. Even when Government guidelines changed about isolating we felt that isolation was essential as we work with a number of vulnerable volunteers. These absences have impacted planning and delivery. Overall 2021 has been another highly disrupted year similar to 2020, but with the hope of better things as the vaccine became fully rolled out and public place social distancing measures relaxed. Our experience and our deliberate strategy has been consolidation of core business – opening to the public and school groups both of which were strengthening and adapting to new ways of working. RMT has shown great resilience in facing the future and responding flexibly to challenging times.

Public Benefit Activities

The Trustees confirm that they have complied with the duty under section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and the Trustees have paid due regard to this guidance on deciding what activities the charity should undertake. The Trustees consider that all the activities set out in this report have been undertaken to further the charitable purposes for the public benefit. Full description of the key elements of our public benefit are detailed on the following pages.

ACHIEVEMENTS AND PERFORMANCE

RMT's response to Covid-19 saw more frequent meetings of the Board (5 meetings), Chairs of Committees and Finance and Marketing Committee and extra 'task and finish' groups were set up comprising Trustees and the Director in order to take decisions quickly and expediently in response to rapidly changing Government advice, our experience of a changing tourism market and changing visitor sentiment. We managed the delivery of survival grants through 2021 and benefitted from the support greatly in terms of marketing, digital investment and bottom line support. Meetings continued online using MS Teams and the intention is to make this part of the 'new normal' – by having 'hybrid' meetings for all Committees. The plan was agreed that the use of video conferencing for AGM's needed to be a resolution approved by Members so that those joining via video had the same voting rights. There was considerable 'churn' on our Committees in terms of membership, chairmanship and regularity of meetings.

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Just before Christmas 2021 RMT was awarded a Development Phase grant of £99,000 from the National Lottery Heritage Fund to develop its 'Inspiration for a Fairer Future Project' (known as our 'Fairer Futures Project'). This was hugely rewarding for RMT after a prolonged period (since Christmas 2019) of formulating a suitable application, experiencing last minute delays and (unavoidable) suspensions of the whole application process due to Covid lockdowns.

Business & Operations

This Committee oversees our delivery of the ACE Portfolio objectives and we entered our final year of the Portfolio (April 2021 – March 2022) and were awarded an extra Recovery year grant (April 2022 – March 2023) – this gave us planning certainty with the assurance that we should use it to reformulate our delivery objectives in the light of our experiences over the past two years and focus on resilience building. During 2021 we increased our delivery of community engagement activities, we delivered Arts Award and school bookings slowly grew back. Pragmatically we have not delivered on the full range of objectives simply because the market was not ready for certain sorts of delivery and we were struggling with organisational sustainability.

Due to the Covid-19 pandemic, lack of staff and volunteers and repeated closures footfall data was not captured *in 2020* and is estimated below.

Footfall data for Day Visitors

Site	2021	2020	2019
Workhouse	8,078	e. 6,431	12,610
Prison and Police	5,657	e. 4,586	8,994
Courthouse	3,296	e. 2,692	5,279
Total	17,031	e. 13,710	26,883

Finance & Marketing

Finance

2021 saw a reduction in our earned income due to the pandemic and our closure Jan – May 2021. However, we benefitted from ACE Cultural Recovery Fund (CRF) grants to support our resilience and our NPO grant continued with a small inflationary rise. The Finance Committee met regularly to project and monitor performance when we were able to open. Overall admissions income was £128,084. Of this, some £106,000 was for ticket sales to Museum visitors and this was 47% above what we had projected for 2021; such was the uncertainty of the visitor market. This was 25% lower than the last 'normal' year of 2019. The 2021 outturn was remarkable given we were closed almost 5 months and indicates significant marketing effort (especially digital marketing) and the gradual increase in visitor confidence as the vaccine rolled out and people took summer holidays in the UK again.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

In this unprecedented year our final position with a surplus of over £135,000 reflects the outstanding Covid Recovery grants (which were fully audited by our Accountants HPH) which we deferred (with ACE permission) and were still spending to secure the position of the organisation and our unanticipated success with admissions. The Arts Council's financial year end for claiming the recovery grants was end of March 2022 and the extended closure to May 2021 meant delays in spend across the sector. The opinion of the Board and Director is that RMT has proved remarkably resilient given the circumstances and has provided RMT with an optimistic outlook.

Reserves policy

The total funds held by the Charitable Company are £660,400 of which £368,167 are restricted. Therefore, free reserves are £292,243.

The Trust's reserves policy is to have a minimum of six months' reserves on hand to cover the changes in cash flow during the year and to cover any unforeseen issues. The reserves in our unrestricted account at the end of 2021 represent about 8 months' worth of trading.

In summary, the Board considers the overall financial performance of the Trust to be satisfactory. We are grateful to the whole staff and volunteer team who contributed to the performance and for all their effort and passion through unprecedented times.

Marketing

Our presence on social media has been strengthened considerably through 2021 and we made improvements in the use of blogs and our mailing list. Our admission tickets sales had been online prior to the pandemic but only accounted for a small percentage of sales. The requirement to limit numbers of visitors at sites saw us introduce a much more sophisticated system for online bookings which is now used by a high percentage of visitors. Evidence from TripAdvisor, Google and Facebook shows that we were still held in high regard for the museums and what they offered and people felt safe visiting us. We reviewed and developed a new website using CRF grant which was launched at the end of 2021.

Curation

In June 2021 we recruited a new 'Community Curator' after a period of vacancy. We reformulated the role to be much more focussed on engaging with the community and specific groups who didn't necessarily see our museums as 'for them'. This engagement work uses the collections and heritage as an inspiration for learning, improved wellbeing, participation and creative activity. Our new Community Curator set about building links with community groups and artists and the first 'Creative Conversation' programme was launched. This initiative developed and now forms the basis of our programming in this area. It successfully brought together people who wouldn't have engaged before and generated new interpretative responses to our social justice and 'fairer society' themes.

We also had 2 exhibitions through 2021 – ones which had been postponed due to Covid in 2020. We put on a prisoners' art exhibition with the Koestler Trust at the Prison and Police Museum and we also had a textile art exhibition with a local group of textile artists called '6 Ply'. This contained works in response to poverty and life in the Workhouse and was staged across the whole Workhouse Museum site.

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We were able to use our outdoor data projector to produce popular and interesting themed exhibitions on the exterior frontage of the Workhouse at Halloween and Christmas and this proved popular with the local community who could walk past our site at night to enjoy the displays.

The maintenance of the Workhouse Kitchen Garden continued and the garden was productive in late summer 2021 producing apple juice and other products for our museum shop. The Garden volunteers worked with other teams on the redevelopment of the Scullery Gallery area to interpret how vegetables grown for the Workhouse inmates were processed.

The Skell Valley Project with the National Trust at Fountains Abbey and Nidderdale Area of Outstanding Natural Beauty continued and our Kitchen Garden and other paths were improved. Involvement of these volunteers enhanced our garden offer and volunteering experience.

Learning

There were no school bookings until late May/early June. Bookings grew but by the end of the year they were still less than 30% of our performance in 2019. However bookings for early 2022 coming in late 2021 were strong and indicated that schools were preparing to bring children out on trips again. Arts Award delivered over 50 awards working with local school children creating very moving poetry responding to the Workhouse and also learning animation skills. Outreach to schools was not delivered as in previous years as the market was reluctant to have our staff entering their settings and our business refocussed in response to the strategic environment. School holiday family activities continued to be popular and learning volunteers returned from shielding to deliver which was heartening. Baking, Victorian crafts and themed trails all proved popular. We also took part in the Summer Reading Challenge with the Library.

Colleagues worked together with a digital producer funded by the CRF to produce and deliver 4 digital talks on relevant themes – Victorian murders, art in prisons, Foundlings and Dickens and transportation to Australia. This was our first foray into the digital talk market and we had almost 100 people attending over the programme, a modest income stream and we learnt a lot for delivering this in the future.

Footfall data for Learning Visits

Type	2021	2020	2019
Formal Learning	2,025	1,407	7,233
Informal Learning	422	90	1,362
Total	2,447	1,497	8,595

Some community events such as our outdoor theatre performance continued (June 2021) with a limit on numbers for social distancing, the ghost walks, St Wilfrid's Parade and 'Sights and Sounds' were all cancelled.

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PEOPLE

Volunteers

The Covid-19 pandemic has had a variety of impacts on our volunteering in 2021 with significant numbers of volunteers remaining cautious. Whilst we were closed no volunteering except for essential activities to protect the fabric of the buildings, the collections and our gardens could continue. Volunteering followed strict Covid safety measures and we produced very detailed risk assessments for all activities, contacts and entry to sites. The pandemic seriously impacted people's mental health and wellbeing and it was essential we kept strong communication links with our community of volunteers during the pandemic. We kept an expanded weekly newsletter circulating to over 140 volunteers, Zoom and MS Teams based coffee mornings, evening quizzes and other virtual contacts were developed. These methods of communication will become part of our 'norm'. Walks for Wellbeing and Mindful Mondays were developed by a new Volunteer Development Officer who joined us in July 2021. A Volunteer Survey April 2021 – March 2022 yielded positive results – that volunteers saw their involvement with the Trust as a positive thing – getting them 'out of the house' and meeting people again.

Staff

We did not furlough any staff during 2021 and so during closure we were able to continue to plan our opening and programmes. Some vacancies we had had since the Autumn/Winter of 2020 (Curator, Learning Officer and Volunteer Development Officer) remained vacant whilst the Board scanned the strategic horizon to determine what our future priorities would be with regard to the Arts Council's new 'Let's Create' agenda and the issues we were anticipating in the tourism market. When we started to recruit again we came up against the very challenging state of the job market.

Ripon Museums: Inspiration for a Fairer Future Project

Despite the difficulties of 2020, not least the closure by National Lottery Heritage Fund (NLHF) of their major grant schemes for a time, RMT was still able to progress plans for this major project through 2021. A consultant was retained who continued to develop ideas, plans and costings for the project in conjunction with the Director, staff, Board members and our Honorary Architect. The Project aims to make much stronger links across all three sites to tell the stories of social justice, fairness, welfare, crime and punishment. Our emerging experiences of the pandemic – isolation, segregation, inequalities in society, food poverty all resonated with our themes and strengthened our ambitions for this project and added to its relevance. We were rewarded with a successful bid for a Development Phase grant just before Christmas 2021.

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PLANS FOR FUTURE PERIODS

Through robust financial management, the receipt of several grants to support us through periods of closure and the continuation of the NPO funding we are fortunate to be in a very positive position to pursue our objectives in 2022. The Trust will continue to deliver and build on its existing offer of three museums, gardens, a strong and well received schools learning programme, a well-respected volunteer offer, and a burgeoning exhibitions programme. Lessons learnt through 2020 and 2021 about Covid-19's impacts on society and our communities prompts the Trust to use digital options more and to strengthen our activities in respect of mental health and wellbeing. Our 'Inspiration for a Fairer Future' project will be pursued as we progress the Development Phase in 2022.

Strategy development

Covid-19 has provided challenging circumstances for the Trust in pursuance of our Strategy through repeated closures. However, the Strategy remains a strong 'touchstone' for continuing operations into 2022 as an ACE client and applicant for the next Portfolio. The Board and senior staff team started in late summer 2021 to refocus the business, formulate detailed strategy planning using our Vision and our experience of the last 2 years in preparation for that application for the next National Portfolio (to open in May 2022).

Risk Management Policy

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Risk is regularly reviewed as part of ongoing operations and for projects. The Trust conforms to all standards required including safeguarding, health and safety, data protection etc. All relevant policies and procedures are in place and are reviewed regularly by the People Committee. A Health and Safety Consultant is retained by the Trust. A risk register was developed as part of business planning and for the Fairer Futures Project.

STRUCTURE GOVERNANCE AND MANAGEMENT

Memorandum and Articles of Association

Ripon Museum Trust is a company limited by guarantee governed by its Memorandum and Articles of Association dated 5 March 2012. It is registered as a charity with the Charity Commission. Anyone over the age of 18 can become a member of the Company and there are currently eight members, each of whom agrees to contribute up to £10 in the event of the Charity winding up.

Trustees

The registered office and officers and advisors are detailed on page 10.

The Board of Trustees of the Charity meets quarterly as well as for two away days a year to consider strategic issues. Following a review of governance, the Board has established five standing committees which meet four times a year and report to it. They are for Business & Operations, Finance & Marketing, Learning & Curation, People and Capital Assets Committee. In addition the Remuneration Committee meets as required.

Operational management

This is delegated to the Museum Director supported by a staff team and over 140 volunteers, detailed on page 11.

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Appointment of new Trustees

Recruitment, appointment and induction of Trustees

Appointment of Trustees is governed by the Constitution. The Board is authorised to appoint new Trustees to fill vacancies arising through resignation or death of an existing Trustee.

One third of the Trustees must retire at the Annual General Meeting. However, if eligible, they may offer themselves for re-election.

At the year ending 31 December 2021 there were nine Trustees. At the AGM held October 2020 (online) three Trustees stood down and offered themselves for re-election, Richard Taylor, Mandy Whitehead and Chris Hughes and they were duly re-elected.

The Trust has a trustee induction pack containing all relevant policies, procedures and documentation. New Trustees meet with the Chair and the Museum Director for initial induction sessions as well as meeting key members of staff. Trustees are encouraged to attend relevant training, especially sessions on governance provided by the Association of Independent Museums.

Relationship to Unincorporated Charity number 512913

This was the original charity for the Trust prior to Incorporation in 2012. All assets and liabilities have been transferred from this charity to the new incorporated charity. The only exception to this is the lease of the Prison and Police Museum. We are currently working with Harrogate Borough Council to transfer the Lease to the new charity, at which point we will close the old charity entirely. Three of the Trustees of the new charity remain as Trustees of the old charity:

Mr R I C Taylor
Mr A D Thelwall
Miss M Whitehead

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REFERENCE AND ADMINISTRATIVE DETAILS

Trustees

V Arrowsmith (stepped down August 2021)
C. R. Hughes (stepped down AGM 2021)
M-A Irbins
R. I. C. Taylor (Chair)
A. D. Thelwall
E. A. Tyler
A. M. Vernon
Prof M. P. Webber
M. Whitehead
Robert Ling (appointed AGM 2021)

Staff team

Helen Thornton	Museum Director
Vicki Lever	Volunteers & Operations Manager
Sonja Nowicki	Operations Officer
Jess Hesketh (from July)	Volunteer Development Officer
Carrie Phillip	Learning & Outreach Manager
Lily Kellet	Learning Officer
Anna Cross	Outreach Officer
Laura Allan (from June 2021)	Community Curator
Lois Ventress (to September)	Duty Officer
Amy Lord (to November 2021)	Marketing Manager
Catherine Baxter	
Garden Leader	
Paul Grayson	Technical Assistant

Company Number 07465640 (England & Wales)

Charity Number 1141462 (England & Wales)

Registered Office The Workhouse Museum
75 Allhallowgate
Ripon
North Yorkshire
HG4 1LE

Independent Examiner A. C. Rodaway, FCA, DChA
HPH Chartered Accountants
54 Bootham
York
YO30 7XZ

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Committee membership as at 31 December 2021:

Business & Operations	Christopher Hughes, Trustee (Chair to October 2021) Mary-Ann Irbins, Trustee (Chair from October 2021) David Thelwall, Trustee Robert Ling, Trustee (from October 2021) Lizzy Tyler, Trustee Ann-Marie Jackson (Volunteer) Wayne Hassan (Volunteer) Helen Thornton (Director) Vicki Lever (Volunteer & Operations Manager)
Finance & Marketing	David Thelwall, Trustee (Chair) Richard Taylor, Trustee Mary-Ann Irbins, Trustee Alexa Vernon, Trustee James Cunningham (Volunteer) Christine Orsler (Volunteer) Helen Thornton (Director) Moira Smith (Volunteer) Amy Lord (Marketing Manager)
Learning & Curation	Martin Webber, Trustee (Chair) Richard Taylor, Trustee Joyce Walmsley (Volunteer) Linda Moore (Volunteer) Virginia Arrowsmith (Trustee) (to August 2021) Beth Harris (Volunteer) Laura Allan (Community Curator) (from June 2021) Carrie Philip (Learning & Outreach Manager)
People	Mandy Whitehead, Trustee (Chair) Chris Hughes, Trustee (to Oct 2021) Lizzy Tyler, Trustee Amy Stow (Volunteer) Lindy Webb (Volunteer) Helen Thornton (Director) Vicki Lever (Volunteer & Operations Manager)
Capital Assets Committee	Richard Taylor, Trustee (Chair) Mandy Whitehead, Trustee David Thelwall, Trustee Susan Amaku, Hon Architectural Advisor Peter Higginbotham (Volunteer) Moira Smith (Volunteer) Helen Thornton (Director) Laura Allan (Community Curator) (from June 2021)

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TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES' FINANCIAL RESPONSIBILITIES

Company law requires the Trustees of the Charitable Company to prepare financial statements that give a true and fair view of the state of affairs of the Charitable Company at the end of the financial year and of its surplus or deficit for the financial year. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent; and
- c) State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charitable Company and which enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's independent examiners are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the Charitable Company's independent examiners are aware of that information.

This report is prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with special provisions of the Small Companies Regime.

Small company provisions

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

The Trustees' annual report was approved on 28 September 2022 and signed on behalf of the Board of Trustees by:

A. D. Thelwall (Trustee)

RIPON MUSEUM TRUST

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the Charitable Company's Trustees on my examination of the accounts of the Charitable Company for the year ended 31 December 2021, which are set out on pages 14 to 25.

This report is made solely to the Charitable Company's Trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the Charitable Company's Trustees as a body in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the Charitable Company's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's Members as a body and the Charitable Company's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

A. C. Rodaway, FCA, DChA
28 September 2022

HPH, Chartered Accountants
54 Bootham
York
YO30 7XZ

RIPON MUSEUM TRUST
(A company limited by guarantee)
STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
INCOME					
Donations and legacies	3	363,556	20,000	383,556	297,313
Other trading activities	4	138,649	-	138,649	77,332
Investments	5	5,669	-	5,669	7,123
TOTAL INCOME		507,874	20,000	527,874	381,768
EXPENDITURE					
Charitable activities	6	374,548	16,271	390,819	326,842
TOTAL EXPENDITURE		374,548	16,271	390,819	326,842
Net income before transfers		133,326	3,729	137,055	54,926
Transfers between funds	13	(4,070)	4,070	-	-
Net movement in funds		129,256	7,799	137,055	54,926
Reconciliation of funds					
Total funds brought forward	13	162,987	360,368	523,355	468,429
Total funds carried forward	13	£ 292,243	£ 368,167	£ 660,410	£ 523,355

All activities derive from continuing operations.
The notes on pages 17 to 25 form part of the accounts.

RIPON MUSEUM TRUST
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BALANCE SHEET
AS AT 31 DECEMBER 2021
Company registration number: 07465640

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	9		356,926		351,225
CURRENT ASSETS					
Stock		5,136		3,871	
Debtors	10	1,236		3,923	
Cash at Bank and in hand		334,694		300,631	
		<u>341,066</u>		<u>308,425</u>	
LIABILITIES: amounts falling due within one year	11	(37,582)		(136,295)	
NET CURRENT ASSETS			303,484		172,130
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>660,410</u>		<u>523,355</u>
NET ASSETS			<u>£ 660,410</u>		<u>£ 523,355</u>
THE FUNDS OF THE CHARITY					
Restricted Funds	13		368,167		360,368
Unrestricted Funds					
- Undesignated Funds	13		292,243		162,987
TOTAL FUNDS			<u>£ 660,410</u>		<u>£ 523,355</u>

For the financial year ended 31 December 2021, the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The Members have not required the Charitable 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 special provisions of Part VII of the Companies Act 2006 relating to small companies.

The notes on pages 17 to 25 form part of the accounts.

These financial statements were approved by the directors and trustees on 28 September 2022 and signed on their behalf by:

A. D. Thelwall (Director and Trustee)

RIPON MUSEUM TRUST
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CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	14	34,923	190,860
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,669	7,123
Purchase of property, plant and equipment		(6,529)	-
Net cash (used in)/provided by investing activities		(860)	7,123
Change in cash and cash equivalents in the reporting period		34,063	197,983
Cash and cash equivalents at the beginning of the reporting period		300,631	102,648
Cash and cash equivalents at the end of the reporting period		£ 334,694	£ 300,631

The notes on pages 17 to 25 form part of the accounts.

RIPON MUSEUM TRUST
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NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2021

1 GENERAL INFORMATION

The Charitable Company is a private company limited by guarantee, which is incorporated and registered in England and Wales (no.07465640). It was registered as a charity on 14 April 2011. The Charity number is 1141462.

The address of its registered office is The Workhouse Museum, 75 Allhallowgate, Ripon, HG4 1LE.

2 ACCOUNTING POLICIES

2.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Ripon Museum Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

2.2 Going Concern policy

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future, and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have been prepared on the basis that the charity is a going concern.

2.3 Fund accounting

The trustees have a defined policy for identification of different types of income:

- a) Designated funds are unrestricted funds but are specifically earmarked by the Trustees for a particular purpose.
- b) Restricted funds are only to be used for the specific purpose laid down by the donor. Expenditure which meets this criteria is charged to the fund.
- c) Unrestricted funds are the residue of incoming resources receivable or generated from the objects of the charity without further specified purposes and are available as general funds.

2.4 Income

All income is recognised in the statement of financial activities when the conditions for receipt have been met and there is reasonable assurance of receipt. Except for the following:

Grants receivable

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for a future accounting period are deferred and recognised in those periods.

Capital Grants for specific fixed assets are included in restricted income when received. Once the asset is purchased these monies are transferred to unrestricted funds unless there is a restriction on the disposal of the asset. If so, the net book value of the asset is shown as a restricted fund.

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2 ACCOUNTING POLICIES (continued)

2.5 Expenditure

Expenditure is recognised on a cash basis. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

- | | |
|------------------------|---|
| Costs of raising funds | - costs associated with attracting voluntary income. |
| Charitable activities | - costs incurred by the Charitable Company in delivering its services to clients. |
| Support costs | - allocated to charitable activities on an equal basis. |

2.6 Tangible fixed assets and depreciation

Fixed assets (including Heritage assets) for the Charitable Company to use are capitalised at cost, for items above £1,000. Donated assets are valued at market value on donation. They are stated in the accounts at cost/original value less depreciation.

Depreciation is calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- | | |
|---------------------|-------------------------|
| Plant and machinery | 10% straight line basis |
|---------------------|-------------------------|
- Heritage assets are not depreciated but maintained in good working order.

2.7 Stock

Stock is valued at the lower of cost and net realisable value.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

2.10 Creditors

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

2.11 Financial Instruments

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

2.12 Pension costs

The Charitable Company operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.13 Limited by guarantee

Each member's liability is limited to £10 in the case of winding up of the Charitable Company.

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	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
3 DONATIONS AND LEGACIES				
Donations	18,161	-	18,161	28,180
Other Grants	66,014	20,000	86,014	60,100
Government Grants	279,381	-	279,381	209,033
	<u>£ 363,556</u>	<u>£ 20,000</u>	<u>£ 383,556</u>	<u>£ 297,313</u>

The Charitable Company also benefits from the involvement and enthusiastic support of its many volunteers. In accordance with Charities SORP, the economic contribution of general volunteers is not recognised in the accounts.

4 INCOME FROM OTHER TRADING ACTIVITIES				
Fundraising events	1,544	-	1,544	603
Shop income	7,971	-	7,971	5,546
Admissions	128,084	-	128,084	69,496
Memberships	569	-	569	592
Sundry income	481	-	481	1,095
	<u>£ 138,649</u>	<u>£ -</u>	<u>£ 138,649</u>	<u>£ 77,332</u>

5 INCOME FROM INVESTMENT INCOME				
Bank interest receivable	11	-	11	-
Rent receivable	5,658	-	5,658	7,123
	<u>£ 5,669</u>	<u>£ -</u>	<u>£ 5,669</u>	<u>£ 7,123</u>

RIPON MUSEUM TRUST
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NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2021

6 ANALYSIS OF TOTAL EXPENDITURE

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
6.1 Charitable activities				
Staff costs	191,145	15,951	207,096	205,439
Premises costs	44,650	-	44,650	56,852
Administrative costs	18,695	-	18,695	17,495
Volunteer costs	8,918	285	9,203	2,104
Primary purpose trading	22,126	-	22,126	18,032
Stock expense	7,285	-	7,285	6,991
Sundry expenses	2,457	-	2,457	5,962
Support costs (Note 6.2)	79,272	35	79,307	13,967
	<u>£ 374,548</u>	<u>£ 16,271</u>	<u>£ 390,819</u>	<u>£ 326,842</u>
6.2 Support costs				
Independent Examiner's fee	925	-	925	925
Accountancy fees paid to Independent Examiner	1,284	35	1,319	1,072
Other professional fees	62,753	-	62,753	4,935
Advertising	13,077	-	13,077	6,204
Depreciation	828	-	828	175
Bank charges	405	-	405	656
	<u>£ 79,272</u>	<u>£ 35</u>	<u>£ 79,307</u>	<u>£ 13,967</u>
7 TOTAL STAFF COSTS			2021 £	2020 £
Wages and Salaries			189,678	189,644
Social Security Costs			9,482	8,489
Employer Pension Contributions			7,936	7,306
			<u>£ 207,096</u>	<u>£ 205,439</u>

No employee earned £60,000 per annum or more in the year (2020 - none).

Number of employees

The head count of employees on the payroll as at December 2021 was 15 (December 2020 - 14).

The average number of full-time equivalent employees during the year was 9 (2020 - 9).

The key management personnel of the Charitable Charity comprise the trustees and the senior management team. The total employee benefits of the key management personnel, with only senior management team members being paid, was £90,148 (2020 - £123,115).

RIPON MUSEUM TRUST
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NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2021

8 RELATED PARTIES

No Trustees received remuneration or expenses during the year (2020 - £nil).

There were no related party transactions in the reporting year which require disclosure (2020 - nil).

9 TANGIBLE FIXED ASSETS

	Plant and machinery £	Land and buildings £	Total £
Cost			
At 1 January 2021	1,750	350,000	351,750
Additions in year	6,529	-	6,529
	<hr/>	<hr/>	<hr/>
At 31 December 2021	8,279	350,000	358,279
	<hr/>	<hr/>	<hr/>
Depreciation			
At 1 January 2021	525	-	525
Charge for year	828	-	828
	<hr/>	<hr/>	<hr/>
At 31 December 2021	1,353	-	1,353
	<hr/>	<hr/>	<hr/>
Net Book Amounts			
At 31 December 2021	£ 6,926	£ 350,000	£ 356,926
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2020	£ 1,225	£ 350,000	£ 351,225
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Heritage assets

Included within land and buildings is £350,000 for the Workhouse Museum, which is a grade II listed property, for which the Charity has a restricted title. The property was funded by a grant from the National Heritage Memorial Fund and is charged to them in perpetuity.

The Prison & Police Museum and the Courthouse Museum are both grade II listed properties, leased to the Charity from Harrogate Borough Council and The Church of England respectively. Neither are included in the accounts.

10 DEBTORS	2021 £	2020 £
Trade Debtors	236	2,923
Accrued grant income	1,000	1,000
	<hr/>	<hr/>
	£ 1,236	£ 3,923
	<hr/> <hr/>	<hr/> <hr/>

RIPON MUSEUM TRUST
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NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
11 LIABILITIES: Amounts falling due within one year		
Trade Creditors	5,200	946
Social Security and Other Taxes	-	5,920
Accruals	1,746	2,802
Other Loan	11,500	11,500
Pension contributions	1,236	1,227
Deferred income	17,900	113,900
	£ 37,582	£ 136,295
Deferred income		
Balance brought forward	113,900	969
Amount deferred in the year	17,900	113,900
Released in the year	(113,900)	(969)
	£ 17,900	£ 113,900

At the balance sheet date the Charitable Company was holding funds received in advance of providing services, which is fully released in the following financial year.

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Undesignated Funds £	Restricted Funds £	Total Funds £
Current year			
Tangible Fixed Assets	6,926	350,000	356,926
Current Assets	322,899	18,167	341,066
Current Liabilities	(37,582)	-	(37,582)
	£ 292,243	£ 368,167	£ 660,410
At 31 December 2021			
	£ 292,243	£ 368,167	£ 660,410
	Unrestricted Undesignated Funds £	Restricted Funds £	Total Funds £
Comparative year			
Tangible Fixed Assets	1,225	350,000	351,225
Current Assets	298,057	10,368	308,425
Current Liabilities	(136,295)	-	(136,295)
	£ 162,987	£ 360,368	£ 523,355
At 31 December 2019			
	£ 162,987	£ 360,368	£ 523,355

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NOTES TO THE ACCOUNTS
FOR YEAR ENDED 31 DECEMBER 2021

13 FUNDS	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Restricted Funds					
Land and buildings	350,000	-	-	-	350,000
COINS Foundation	5,000	20,000	(6,833)	-	18,167
Inspiration for a fairer future	5,368	-	(9,438)	4,070	-
	<u>360,368</u>	<u>20,000</u>	<u>(16,271)</u>	<u>4,070</u>	<u>368,167</u>
Unrestricted Funds					
Undesignated					
Free reserves	162,987	507,874	(374,548)	(4,070)	292,243
Total Unrestricted Funds	<u>162,987</u>	<u>507,874</u>	<u>(374,548)</u>	<u>(4,070)</u>	<u>292,243</u>
Total Funds	<u>£ 523,355</u>	<u>£ 527,874</u>	<u>£ (390,819)</u>	<u>£ -</u>	<u>£ 660,410</u>
	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Restricted Funds					
Land and buildings	350,000	-	-	-	350,000
COINS Foundation	7,950	10,000	(12,950)	-	5,000
National Lottery Heritage	37,209	-	(37,209)	-	-
Arts Council	8,702	-	(8,702)	-	-
Inspiration for a fairer future	-	10,000	(4,632)	-	5,368
	<u>403,861</u>	<u>20,000</u>	<u>(63,493)</u>	<u>-</u>	<u>360,368</u>
Unrestricted Funds					
Undesignated					
Free reserves	64,568	361,768	(263,349)	-	162,987
Total Unrestricted Funds	<u>64,568</u>	<u>361,768</u>	<u>(263,349)</u>	<u>-</u>	<u>162,987</u>
Total Funds	<u>£ 468,429</u>	<u>£ 381,768</u>	<u>£ (326,842)</u>	<u>£ -</u>	<u>£ 523,355</u>

Restricted Funds

Land and buildings: The properties are held in Restricted Funds.

COINS Foundation: This is money received for funding Volunteer Development Officer role.

National Lottery Heritage: This was money received for the purchase of the main block.

Arts Council: This money was received for the creation of a fundraising strategy and advice.

Inspiration for a fairer future: This is money received for the project to help create stronger links across all three sites and to tell the stories.

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NOTES TO THE ACCOUNTS
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14 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the reporting period	137,055	54,926
Adjustments for:		
Depreciation charges	828	175
Dividends, interest and rents from investments	(5,669)	(7,123)
(Increase)/decrease in stock	(1,265)	1,304
Decrease in debtors	2,687	33,866
(Decrease)/increase in creditors	(98,713)	107,712
	<u>£ 34,923</u>	<u>£ 190,860</u>

ANALYSIS OF CASH AND CASH EQUIVALENTS

Cash at bank and in hand	334,694	300,631
	<u>£ 334,694</u>	<u>£ 300,631</u>

ANALYSIS OF CHANGES IN NET DEBT

	At 1 January 2021 £	Cash-flows £	At 31 December 2021 £
Cash	<u>300,631</u>	<u>34,063</u>	<u>334,694</u>

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15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES (INCOME AND EXPENDITURE ACCOUNT)

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
INCOME				
Donations and legacies	277,313	20,000	297,313	224,717
Other trading activities	77,332	-	77,332	169,119
Investments	7,123	-	7,123	7,430
TOTAL INCOME	361,768	20,000	381,768	401,266
EXPENDITURE				
Costs of raising funds	-	-	-	2,474
Charitable activities	263,349	63,493	326,842	348,569
TOTAL EXPENDITURE	263,349	63,493	326,842	351,043
Net income / (expenditure) before transfers	98,419	(43,493)	54,926	50,223
Transfers between funds	-	-	-	-
Net movement in funds	98,419	(43,493)	54,926	50,223
Reconciliation of funds				
Total funds brought forward	64,568	403,861	468,429	418,206
Total funds carried forward	£ 162,987	£ 360,368	£ 523,355	£ 468,429