TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales · Charity number 1143235

Details

Status	Registered
Legal form	Charitable company
Company number	07568957
Registered	2011-08-03
Register	View on the Charity Commission register

Contact

Address	Tullie House Museum and Art Gallery Tullie House Castle Street Carlisle CA3 8TP
Phone	01228618740
Email	enquiries@tulliehouse.co.uk
Website	www.tulliehouse.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:TO ADVANCE THE EDUCATION OF THE PUBLIC, INCLUDING AN UNDERSTANDING AND APPRECIATION OF THE ARTS, SCIENCES AND HISTORY, WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING THROUGH:(A) THE PROVISION, OPERATION AND MAINTENANCE OF THE TULLIE HOUSE MUSEUM AND ART GALLERY AND CONSISTENT WITH THIS OBJECT; ANY OTHER MUSEUM OR ART GALLERY;(B) THE PRESERVATION, CONSERVATION AND INTERPRETATION OF:- THE COLLECTIONS MANAGED BY THE TRUST;- NATURAL AND HUMAN HERITAGE, THE LANDSCAPE AND THE ENVIRONMENT;(C) THE CARRYING OUT AND DISSEMINATION OF RESEARCH.

Activities: Provide a Museum and Art Gallery for the citizens and visitors to the City of Carlise

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,243,656	£3,220,983	£6,634,481	62
2024-03-31	£3,826,216	£3,351,487	£3,611,808	89
2023-03-31	£3,857,485	£2,707,785	£3,121,437	85
2022-03-31	£2,272,863	£2,455,110	£1,917,192	63
2021-03-31	£2,577,921	£1,714,272	£2,063,852	59

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Trustees

Name	Role	Appointed
ANDREW JONATHAN SMITH		2011-11-02
ANDREW ROBERT MACKAY		2019-01-18
CAROLINE THOMSON		2013-01-25
COLIN WILLIAM GLOVER		2021-06-18
Helen Jane Smout		2026-04-24
Joanne Orr		2026-04-24
John Stevenson		2026-01-31
LORD RICHARD INGLEWOOD		2026-04-24
Lisa Middleton		2026-01-31
Malcolm Courtney Rogers		2026-04-24
Marcia Reid Fotheringham		2016-12-09
PHILIP GERARD CALLAGHAN		2023-01-29
REBECCA FOY		2019-11-01
SUSANNE JAYNE PARRY		2023-01-27
VALERIE YOUNG		2023-01-27

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales - Charity number 1143235

Accounts

COMPANY REGISTRATION NUMBER: 07568957

CHARITY REGISTRATION NUMBER: 1143235

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

TULLIE

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr A J Smith CVO, Chair Mr A R Mackay, Museum Director Ms C A M Thomson DL, Deputy Chair Ms R Foy Ms M E Reid Fotheringham DL Mr C J Harrison (resigned 27 February 2025) Mr C W Glover Councillor E Lynch (resigned 26 July 2024) Mr P G Callaghan Ms V Young Councillor A Quilter (resigned 26 July 2024) Ms S J Parry Ms J Fenwick (appointed 25 October 2024)
Secretary	Mr C Gibson
Charity Registration Number	1143235
Company Registration Number	07568957
	The charity is incorporated in England and Wales.

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Registered and Principal Office	Tullie House Museum and Art Gallery Trust Castle Street Carlisle CA3 8TP
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle CA3 0JF

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2025

The year has seen huge progress in delivering our phased transformational programme - Project Tullie. Although the museum had to be closed for longer than planned, the outcome of the £5m work completed (Phase 2) has been widely praised by invested parties, funders and visitors alike. It was completed on budget - if not on time. The next ambitious £7m phase of work (Phase 3) has now been fully funded and work will commence this autumn.

It is already clear that the work completed will have great impact on our twin objectives of community engagement and financial sustainability. We now have a brand-new entrance, large new modern welcome space, new Carlisle Gallery and Community Studio and transformed café and museum shop. Together they deliver the visitor facilities and experience that a 21st century regional museum requires.

As reported last year, the new spaces were funded primarily by public funds from Arts Council England, Town Deal and Future High Streets Fund. In addition, thanks to a major grant from Historic England, the iconic Grade I Listed Gatehouse building has now been removed from their Buildings at Risk Register by addressing the extensive deterioration to the internal and external fabric of the building acquired by Tullie in December 2022. Also, the museum's popular café was stripped out, redesigned and relaunched as Café Tullie following a significant investment from the UK Shared Prosperity Fund administered by Cumberland Council. The new bright and colourful look and feel of the space has been complemented by showing off some of the museum's best loved contemporary art.

Following the full closure of the Museum in January 2024, we were able to partially reopen in stages in July and October. This enabled us to continue our programme of temporary exhibitions with a local, regional emphasis. This comprised Carlisle United ('Backing the Blues') and Sheila Fell ('Cumberland on Canvas') exhibitions which brought new audiences and with the Sheila Fell exhibition attracting significant national attention for a much overlooked and brilliant artist. Then as part of our plans to reintroduce visitors, we held a free weekend at the beginning of the schools' February half term period. The response to this initiative was strong with almost 1,500 attending with 60% of those we surveyed saying that they 'hadn't been to Tullie for a long time' and a further 23% saying that they had never been to Tullie before. The trend continued throughout the week making it one of our most successful half term holiday periods.

We took the decision early on to retain all staff during the closure period and to keep as many of our volunteer workforce as engaged as possible. This involved working on collections and training programmes in preparation for the major refurbishment of our first floor galleries and new learning studio in Phase 3 of Project Tullie. It also involved supporting the learning and community team in pivoting our programmes to deliver all of their activity as outreach programmes. Although financially challenging, this proved to be vital decision in ensuring that we maintained good contact with our communities and our ability to adhere to the Phase 3 delivery programme.

In addition to our progress and achievements with Phase 2, we had a major success with the announcement from the National Lottery Heritage Fund (NLHF) that our application to them for a £4.4m delivery grant for Phase 3 had been successful. With the majority of the match funding now secured, it means that we can progress with confidence to the next stages of delivering the Project Tullie Futureplan. The amount of work that goes into NLHF applications is huge. All of this work is vital, especially when dealing with public funding, and so special thanks must go to all the staff, especially the Project Team, in ensuring that such a successful outcome has been achieved.

None of this work would have been possible without the financial support and commitment of our principal funders. The annual management fee from Cumberland Council allows us to care for their historic collections and continue to operate the museum as a community resource and tourist attraction. The Council has also been fully committed to Project Tullie, both in terms of providing a significant capital contribution for Phase 3 and in being instrumental in helping us to problem-solve some of the many challenges we have faced when developing a large capital project. We are very grateful to the Council for their continued support.

The Cumbria Museum Consortium (CMC) comprising Tullie, Lakeland Arts and Wordsworth Grasmere is once again delivering more for our communities and stretching our programmes to ensure they respond to our audience development plans. It is also contributing more significantly to our financial sustainability and making sure that we continue recent progress on collections research and commissioning from new and established artists. The Consortium is hugely grateful to Arts Council England (ACE) for their continued support as a National Portfolio Organisation. This NPO funding allows us to deliver a programme of events, exhibitions, and activity in support of ACE's Let's Create strategy. Along with our CMC colleagues this NPO funding inspires curiosity, supports wellbeing, champions volunteering and aids healthy living. Our imaginative Project Tullie plans will provide the framework for us to do more of this in future years.

After the year end in September 2025, Tullie was awarded a grant from the ACE administered Museum Renewal Fund of £0.6m to cover expenditure during 2025/26 and replenish free reserves. This grant will return the reserves to close to their target level and enable Tullie to undertake initiatives to grow revenue.

Tullie continues to do much to punch above its weight as a £2.5m turnover regional museum and is nationally recognised as doing so. The Tullie staff have demonstrated their ability to deliver two phases of a highly ambitious transformational programme and prepare the next phase while staying within both capital and revenue budgets. This level of ambition required the Trust to be prepared to use its free reserves with clear and well researched plans for rebuilding them through growing future revenue. This is not without its risks but the Trustees are confident in the highly competent, engaged and committed team of staff at Tullie to deliver the twin core objectives for the museum of greater future community engagement and financial sustainability.

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Mr A J Smith CVO
Chair

.....

Mr A R Mackay
Museum Director

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCORPORATING THE STRATEGIC AND DIRECTORS' REPORT)

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2025. The annual report serves the purpose of a Trustees' report, strategic report and a directors' report under company law.

OBJECTIVES AND ACTIVITIES

Tullie is a charitable trust established under the laws of England and is a company limited by guarantee. The directors of the company are the Trustees who are also the members with liability limited to £10.

The constitution of the company is set out in its Memorandum and Articles of Association dated 17 March 2011. The Trust's objects as set out in the Articles are:

'To advance the education of the public, including an understanding and appreciation of the arts, sciences and history, without prejudice to the generality of the foregoing through:
a. The provision, operation and maintenance of the Tullie House Museum and Art Gallery and consistent with this object; any other museum or art gallery;
b. The preservation, conservation and interpretation of:
- the collections managed by the Trust
- natural and human heritage, the landscape and the environment;
c. The carrying out and dissemination of research.'

The Trustees have agreed that the pursuit of these charitable objects will be guided by our vision, our mission and our Manifesto.

Tullie's Vision:
Tullie is Carlisle's home of culture.

Tullie has been a centre for community and learning since 1893 when it was opened as the city's 'Public Library, Museum and School of Art'. We want to celebrate these roots and represent them for 21st century audiences, using the museum's spaces and collections to inspire individual and collective creativity, wellbeing, and self-discovery.

We will use this history and legacy as a centre for inspiration as a unifying concept across all spaces, programmes and within Project Tullie. This will give coherency to a complicated site and make this physical and organisational transformation feel grounded, relevant, and authentic.

This is how we will be the heartbeat of Carlisle's cultural life.

Tullie's Mission is:
'To deliver an outstanding, inclusive and resilient museum that is a major cultural destination for the north, and which uses its collections to produce a world class public programme targeted at visitors and the people of Carlisle and engages a broad spectrum of audiences.'

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

OUR MANIFESTO

Tullie is the heartbeat of Carlisle's cultural life.

We will inspire creativity, engage the senses and unlock imagination.

We will be immersive, compelling, and rooted in co-creation. We recognise the many forms that this can take – from self-discovery and quiet contemplation to active participation: everyone learns and engages differently.

We will provide a welcome, inclusive, safe space for everyone. We want to mean more to more people.

We will listen to the community, and together, we will use our skills, knowledge and experience to support wellbeing and help make Carlisle and Cumbria a thriving place for everyone.

Tullie uses collections, programmes and resources to tell stories and inspire learning, for life.

The collections are at the heart of everything we do. They belong to the people of Carlisle. We will research, explore, reveal, and share them together in relevant and meaningful ways.

We will work with our community to collect for tomorrow as well as today.

We will make connections across our collections and to the natural and human world around us.

Tullie is a catalyst to connect Carlisle and Cumbria to the world.

We will think freely, examine and challenge assumptions, embrace new ideas, respond to global issues and stand at the forefront of museum practice. We will act as champions for environmental sustainability, equity and inclusion.

We will nurture and develop effective creative partnerships with key organisations and individuals that can help us deliver this manifesto.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Organisation

Tullie House Museum and Art Gallery Trust ('the Trust') operates and manages Tullie House Museum and Art Gallery ('Tullie' or 'the museum') in Castle Street, Carlisle, which is our main place of business, and the Guildhall, a 14th century Grade 1 listed building in Greenmarket Street. The Trust leases a third property, a collections storage facility located in Longtown, approximately nine miles from the city centre. In 2014 the Trust was given access to Herbert Atkinson House in Abbey Street and this is now used for the Cumbria Biodiversity Data Centre and additional museum office space. All these premises are occupied under leases or licence by the Trust from Cumberland Council (formerly Carlisle City Council). The Trust manages the buildings and collections on behalf of the Council. In December 2022 the Museum Trust acquired the freehold of 6-24 Castle Street from Carlisle City Council and is developing these buildings as part of the museum estate.

Tullie was opened by the Carlisle Corporation as a museum in 1893. In the 1990s there were significant developments to the Castle Street premises involving new gallery spaces, a restaurant, a shop, education facilities and storage. In 2001, a further gallery, the Millennium Gallery, and a rotunda that overlooks Carlisle Castle, were opened. In 2011 the Millennium Gallery was reopened as our new Roman Frontier Gallery, which tells the story of the occupation of Carlisle and the border country under the Roman Empire and places this in a contemporary context.

In 2011 Carlisle City Council transferred the management of Tullie to a new charitable trust, at which time the employment contracts of Tullie staff were transferred from the City Council to the Trust. Cumberland Council continues to provide a management fee to the Trust, which is agreed on the basis of a rolling three-year business plan prepared by the Trust. A series of 30-year legal agreements commencing in 2011 underpin key aspects of the operational and contractual relationship between the Trust and the City Council.

The Trust is also an Arts Council England (ACE) National Portfolio Organisation (NPO) in its capacity as lead of the Cumbria Museums Consortium. The Consortium applies for NPO funding on a 3 or 4 yearly basis and this grant income is crucial for the Trust to be able to deliver its key work with communities, children and young people, temporary exhibitions and audience and organisational development projects.

The Trust also generates income through entry charges to the museum, through its retail outlet, its catering and corporate hospitality activities, via grants for education projects, collections, conservation and exhibitions, and through chargeable events.

The Trust was incorporated on 17 March 2011. It became a registered charity on 3 August 2011 (charity registration number 1143235). The charity's object is: 'to advance the education of the public, including an understanding and appreciation of the arts, sciences and history'. The charity has a subsidiary trading company, Tullie House Museum and Art Gallery Trust (Trading) Limited, a private limited company that was incorporated on 19 July 2011 (company registration number 07710513).

The Trustees delegate day-to-day management of the charity to the Museum Director, supported by the other members of the Senior Leadership Team. Trustees utilise their own skills, knowledge and experience in order to act in the best interests of the charity and are advised and guided by the expertise and views of key stakeholders, subject matter experts and the needs of the community.

The Board of Trustees

The Board of Trustees is comprised of between 6 and 15 members (currently 10), including two (currently none) appointed by Cumberland Council. The Trustees agree the Trust's business strategy, business plans and key museological and administrative policies. They also agree financial and risk management policies and review performance. There are three Board Committees: the Audit and Risk Committee comprising four Trustees which oversees financial risk and controls; a Development Committee comprising three Trustees which is examining new methods of raising income and donations; and a Remuneration and Nominations Committee comprising of four Trustees which reviews the Trust Director and Senior Leadership Team's pay and performance and considers Trustee succession planning and nominations for new Trustees. There is also a Project Tullie Board which comprises of Trustees and members of the Senior Leadership Team and includes the addition of key partner representatives from Cumberland Council.

Recruitment and appointment of Trustees

Candidates for future Trustees are considered by the Nomination Committee which adopts various search processes depending on the nature of particular skills and experience required for vacant roles. The committee also has regard to the ability of candidates to contribute the required time commitments reliably and to the need for a suitably diverse and inclusive Board that is representative of the region, local communities and stakeholders. Trustees are subject to retirement by rotation at each Annual General Meeting except that Cumberland Council has the right to appoint (and remove according to its own practice and procedure) two elected Councillors as Trustees who are not subject to the same retirement by rotation process as other independent Trustees.

Induction and training of Trustees

Newly appointed Trustees are provided with a Trustee induction pack, a briefing and associated training.

Pay policy for senior staff

The salary of the Museum Director is set by the Remuneration Committee of the Board, taking account of various performance indicators. The remuneration of other senior members of staff is determined by the Museum Director in close consultation with the Trustees and the guidance from national pay scales. Their individual performance is reviewed on a continuing basis.

PROJECT TULLIE

Phase 2 - Welcome Area, Carlisle Gallery, Shop and City Hall Studio as well as Full Gatehouse and Café Tullie Refurbishment

Project Tullie is the Trust's Futureplan – a long-term vision to transform the organisation via a programme of phased capital and organisational change objectives.

2024/25 saw major progress with Phase 2. The planned redesign of the entrance to create a welcome area and provide essential visitor facilities was commensurate with a regionally significant museum in Grade I Listed building.

With all of the funding for Phase 2 secured, appropriate consents in place and following a public procurement tender, the construction contract was awarded to local family firm Cubby Construction Ltd. The museum closed to the public at the end of December 2023 for a planned six-to-eight-month period to allow unimpeded freedom to undertake the extensive build programme.

The Design Team comprising De Matos Ryan as Architect and Contract Administrator, FWP as Project Management Services, Price & Myers as Structural Engineers and P3R as M&E Engineers continued to work with the in-house Tullie Team to ensure good communication, quality, rigour and suitable design were effectively applied. Appleyard & Trew were appointed by Tullie as Quantity Surveyors.

The complex Phase 2 project involved major strip out, demolition and new build to create the vision of a new high-profile and more visible entrance worthy of a major regional museum. The intention is to improve the visitor journey and invest in commercial infrastructure to aid the ability of the Trust to become more financially sustainable. As Project Tullie is phased, the work being undertaken here also needs to integrate with the overall Futureplan so items such as lifts and security systems will either be installed or upgraded.

One of the most challenging aspects of Phase 2 was the need to relocate the electricity substation sitting in the courtyard between the main museum and the Castle Street properties acquired in 2022 especially for this development. The work on the substation involved Cumberland Council, Electricity North West Limited and Tullie to work with specialist contractors to agree and manage the transition from the existing site to the new one, some 20m away. Although this was completed successfully, negotiating the legal agreements took significantly longer than predicted creating a delay to the overall programme.

The museum was able to partially reopen in July 2024 in time for the Backing the Blues exhibition. Following the completion of the café redesign (funded in part by the UK Shared Prosperity Fund via Cumberland Council), catering staff were recruited and trained and the newly branded Café Tullie opened fully in February 2025. The new entrance, welcome area and all other associated works were completed after the year-end, in April 2025.

The complete refurbishment of the Grade I Listed Gatehouse building was completed in February 2025 thanks to a major grant from Historic England.

Whilst focusing on the building work being undertaken, the executive and project teams were also progressing the Phase 3 scheme - the full scale transformation of 850sqm of first floor gallery space and refurbishment and extension of a former stable block (with associated WC block) in the 'Secret Garden' into a learning and community studio. The Stage 2 application to the National Lottery Heritage Fund was submitted in May 2024 and was successfully awarded in September. A grant of £4.4m towards the overall £6.8m deliver stage scheme has been awarded meaning that the project can proceed.

Phase 4, which has received a funding offer from the Borderlands Growth Deal, will progress throughout 2025.

In total the Trust is planning to invest over £12m as part of the first four phases of the Project. The impact of such an investment will be profound and on a scale not seen since the extension of the museum in 1990.

ACHIEVEMENTS AND PERFORMANCE

LEARNING AND COMMUNITY ENGAGEMENT

Schools

Due to the partial closure of the museum whilst the construction element of Phase 2 of Project Tullie concludes, Tullie's schools programme has remained outreach based this year. The team have worked hard to maintain strong engagement numbers and this effort has resulted in 8,284 pupils engaging with the programme this year – this is 150% of the annual target of 5,500. The income target for this year has also been exceeded.

The outreach programme included the development of three new workshops: Mary Anning (Victorian fossil collector and palaeontologist), Victorian Homes and Industrial Carlisle, all developed with input from our Teacher Advisory Panel. Teacher feedback on the outreach programme has been excellent, with comments including:

"It was a fabulous workshop! The children spoke about it for weeks afterwards, it has definitely been a highlight of their learning so far this year!"

"They loved the artefacts, as it's not something we often get to see in school."

"We learnt loads and loved every minute of it."

As well as offering in person outreach sessions, the team continued to offer digital activities including 40 virtual assemblies and the co-delivery of a virtual Hadrian's Wall Focus Day delivered to over 70 schools nationally.

Alongside delivery of the core workshop programme, the team delivered two bespoke projects with partner schools. The first project was a continuation of work begun in Summer 2023 with Richmond Hill School in Aspatria – the team worked with pupils on a Sheila Fell project that saw the children exploring places locally that were important to the artist. The class took part in a painting workshop with local landscape artist Martin Evans and helped make the final selection of works for the main Sheila Fell exhibition. Interpretation in the exhibition included comments from the pupils, and a film documenting the project was also screened in the space.

The second project was delivered in partnership with the inclusive arts charity Prism, an Arts Council England NPO and longstanding partner of Tullie. The team delivered a series of 'Dungeons & Dragons' workshops with pupils with SEND at the Lakes College, Workington. Activity was designed to build creative skills alongside supporting with speech and language development and the development of skills such as team building and enhancing resilience.

Families

The Families programme had a busy year, with over 10,000 engagements – significantly exceeding the annual target of 6,000. Over 100 different activities were delivered over the year, with almost 4,000 engagements taking place as outreach. This included delivering family activities at three very busy family roadshow events at local schools as part of Tullie's ongoing leadership of SPARK, Carlisle's Local Cultural Education Partnership. In addition, the team delivered an outreach event at The Lanes shopping centre. A 'pop-up museum' was created for a week in April while the museum was fully closed – the team delivered consultation activities and advocacy sessions for Project Tullie as well as offering family crafts, object handling opportunities and a build your own cardboard museum workshop! Over 1,000 people visited the pop-up museum which was supported by 35 staff and volunteers over the course of the week.

The drop-in activities that form the core of the families programme continued to be highly popular, helping drive family engagement with the museum and temporary exhibition programme. This included a time-travel themed February half term, the annual Christmas Fun Weekend and a very busy October half term programme. Over the summer the team delivered a programme of events as part of the National Lottery Heritage Funded 'Be Just and Fear Not' partnership project, celebrating the history of Carlisle United Football Club. As well as themed craft activities throughout the summer holidays, the team delivered a 'Festival of Football' at Brunton Park with the Carlisle United Sports Trust that saw over 1,000 people take part.

In addition to this activity, the team also created sensory backpacks as part of Tullie's ongoing commitment to enhancing activity for children with SEND. The backpacks included a mixture of exhibition specific resources alongside sensory aids including fidget toys and noise cancelling headphones.

Young People

This year the team delivered a wide range of activities for young people, focussing on wellbeing, creative skills development and building deeper relationships with Tullie's youth partners. The team delivered 1,773 engagements this year – exceeding the target of 700 – with a roughly even split between in house and outreach activity.

Queer Cumbria have been a particularly important partner this year – the team co-delivered events for young people throughout the year including a 'Tullie Pride' event in June, the festive 'Ice Ice Baby' event in December and 'Put A Bonnet Onnit' in March to celebrate Spring Equinox. The events were all well attended with the June Pride event a particular success, welcoming over 200 young people into the Secret Garden. Queer Cumbria also created 'A Queer rail trail' in the community gallery. This was an exhibition of Queer art from Cumbria and the North East, with pieces exhibited at train stations from Whitehaven to Newcastle. The Community Gallery show brought together all these works and included illustration, collage and photography, with a QR code that linked audiences with the Queer Cumbria directory of local and national support services. The project celebrated the talents and strengths of our diverse communities with artwork created predominantly by emerging LGBTQ+ artists. It was supported by train operator Northern, and the local Community Rail Partnerships.

Carlisle Key – a youth homeless charity – also made their mark on our galleries this year with a display on the Border Galleries exploring the cost-of-living crisis and its impact on young people. The display incorporated homeware items from Tullie's collection earmarked for disposal alongside a specially designed wallpaper made from the drawings and doodles done by Carlisle Key service users during Tullie-led drop-in sessions.

The team worked with Young Woman Up, Beacon Hill Community School and the Aspatria Dreamscheme on a Sheila Fell inspired project this year. 'Feelings from the Fells' saw the team work with 50 young women from Aspatria and Carlisle to create a soundscape for the exhibition inspired by Fell's life, and how that connects with young women living in Cumberland today. The project had a profound impact on the participants; feedback included:

"Like a lot of women and non-binary people who I spent time with making the sound piece, I've struggled to get my voice out there, to feel like I'm being heard, or even just have the confidence in myself. Being part of Woman Up makes a big difference. Just being in a room full of people who get it, all sharing those same feelings, making music and screaming about it was something I won't forget."

"I absolutely loved being part of this project and learning all about Sheila Fell - like many of us - I'd never even heard of her before. It brought up a lot of emotions hearing about her life, upbringing, seeing how she captured the landscapes of places I've lived."

The team also celebrated Refugee Week - a national initiative designed to share stories and celebrate refugees and people seeking asylum in the UK. The team worked with Mina Banisaeid, a self-taught Iranian artist, and the Carlisle College ESOL class (16-18s) to create a mural, construct a bug hotel, and enjoy food together. In addition to working with Carlisle College, the Team delivered these activities as a drop-in event on behalf of Cumberland Council – 40 people attended activity in the Secret Garden on the day.

The team worked with Carlisle College again over the summer holidays to deliver a Holiday and Food (HAF) project for young people aged 16-18 who were refugees or unaccompanied asylum seekers eligible for free school meals. Funded via Cumberland Council, the group visited the 'Backing the Blues' exhibition and the Secret Garden at Tullie as well as hosting two trips to Watch Tree Nature Reserve and Blackpool Zoo.

Tullie's Arts Explorers club for young people aged 14-16 continued to flourish. This year the group had a strong focus on exploring their creativity identities, working with a number of local artists to gain new skills and perspectives. Tullie's Young Producers (16+) continued to meet, this year focussing on a graphic rebrand for themselves and supporting activity with Queer Cumbria.

Community

Tullie's Community programme for 24/25 continued to deliver a mix of outreach and in house activity. The team delivered 2,186 engagements, achieving 190% of the annual target of 1,150. Tullie's group for adults with dementia and their carers - 'Meet Me at the Museum' - continues to flourish, with visits to the 'Backing the Blues' and Sheila Fell exhibitions and a special musical appearance by 'Rue and the Rockets'! Tullie's monthly Art Group continued to grow, with guest appearances from local artists including Vega Brennan, Bamba Gaye and Anne Blankson-Hemans. Feedback from this group is always positive and emphasises the important role Tullie plays in bringing people together, many of whom experience loneliness and isolation. Reflections this year included:

"Thank you for making me feel so welcome, it's been lovely, and I look forward to next month."

"Lindsey's the one who's got me into all this. I'm not confident at all, but I've made lots of lovely things for my home that I can honestly say I'm proud of. This time is the only time I have for me, and it does me a lot of good."

"We really appreciate everything you plan for us; it's always a great and relaxed session here and we always feel comfortable and at home."

Members of Tullie's monthly Social History Group played a vital role in developing the 'Building Carlisle' digital interactive in the Carlisle Gallery, set to open in Spring 2025. The interactive is based on Tullie's vast photographic collection and uses this to explore individual streets around the city to track how the physical landscape of Carlisle has changed. The group came up with the initial concept and co-curated the piece throughout its development.

As part of the National Lottery Heritage Fund (NLHF) funded Carlisle United project, the team supported the Community Sports Trust with their activity. This included an event for Black History Month which saw the team work with the Carlisle United Football Club (CUFC) EDI group to host a breakfast event Q&A with some of the legendary black players from CUFC's past. The morning kicked off with a film featuring past and present CUFC players discussing what Black History Month means to them, their role models, allyship and racism. Then three footballers, Dean Walling, George Oghani and Derek Walsh, formed a panel and went onto reminisce about their time at CUFC and their first impressions of Carlisle in the 80's and 90's. They shared emotional memories and highlights such as going to Wembley, as well as the life-long friendships they've made. 65 people attended the session and tour round the exhibition, prompting meaningful discussions.

In addition to the monthly in-house sessions, this year the team delivered a new iteration of the 'Tullie on Tour' outreach project. Funded by Cumberland Council, this year 'Tullie on Tour' focussed on delivering activity in West Cumbria that promoted the '5 Ways to Wellbeing' with a focus on adults with priority protected characteristics (age, socioeconomic and disability including mental ill health). The project delivered almost 1,000 engagements (nearly doubling the target of 530), with a 'pop-up museum' model at larger scale events working most effectively. Despite consistent effort from the team, more focussed sessions targeting vulnerable adults at partner venues struggled to gain traction. However, those who participated gave very positive feedback with reflections including:

"Haven't painted in over two years. Have stopped saying 'I'm rubbish at this' [and now have a] better attitude with 'I'll give it a go'. Would come back again."

"This has changed my whole life in a positive way. More socialising, more confidence and an outlet for all my creative desires."

Extensive evaluation for the project was conducted, with key barriers such as lack of access to transport infrastructure and a general sense that Tullie (and Carlisle) had little relevance to people from West Cumbria identified. In the later stages of the project, the team turned their outreach focus back to Carlisle where demand was high. This led to the delivery of sessions at a number of care homes and assisted living facilities in the city, as well as a longer-term partnership project with the Arts Coordinator at Cumberland Infirmary and her groups for people with Dementia and Parkinson's Disease.

'Be Just and Fear Not': Celebrating Our Club and Supporting Our Community

'Be Just and Fear Not' is a partnership project between Tullie, Carlisle United Football Club, Carlisle United Community Sports Trust, the University of Cumbria, Cumbria Archives and Cumberland Council, running from April 2024 and due to be completed in December 2025. The £117k project, funded by the NHLF and the partner organisations, aims to care for and catalogue the club's archives and empower and upskill volunteers to care for their collection. Alongside that was the aim to make the archive accessible to a wide range of people through public engagement, including a major co-curated exhibition at Tullie, travelling community exhibitions and installations across the city. An innovative and engaging events programme based on getting active, mental health, well-being, history and culture ran alongside this, at Brunton Park and Tullie, as well as community venues.

The 'Backing the Blues' exhibition ran at Tullie from 20 July to 10 November 2024 and was a vibrant and moving celebration of football at Carlisle United, the highs, the lows, the fans, the community and the local stories. Through partnership working and sharing audiences, Tullie and Brunton Park attracted new audiences and forged new relationships. Community engagement work prioritised activity for veterans, young people at risk of offending and intergenerational activity.

The exhibition was facilitated by a project funded assistant curator, with content curated by volunteers from the Carlisle Collective, based on feedback from community groups. A big priority was the upskilling of volunteers, and their response and enthusiasm was phenomenal, going on to curate and install community exhibitions and installations independently across Carlisle.

The 'Backing the Blues' exhibition and engagement events at Tullie attracted over 14,000 visitors with an estimated 7,000 more accessing travelling exhibitions and installations, which ran up to March 2025. Ongoing displays at Brunton Park are being regularly changed and used to engage with away fans from visiting clubs.

Behind the scenes the archive has been assessed, volunteers of the Carlisle Collective trained and a new handbook and collecting policies developed to manage the archive effectively. An excellent relationship has developed with the University of Cumbria, with students working alongside Carlisle Collective volunteers and great progress has been made to establish a new legal status for the archive, as has the cataloguing of material and plans to deposit some paper elements of the collection at Cumbria Archive. New storage systems are planned for Brunton Park, as are new display areas and space for the volunteers to work in.

The project officially ends on December 2025 when the final report is made to the NHLF, but the legacy is ongoing and may even result in a permanent museum at Brunton Park.

EQUITY, DIVERSITY AND INCLUSION

Equity, diversity and inclusion (EDI) remain an important organisational priority, which spans systems, programming, collections staffing and volunteering and visitor-facing operations. The museum's priority protected characteristics continue to be age, race, disability, sexuality and socio-economic.

Internally, the team continued to prioritise EDI within Project Tullie developments. This has included implementing recommendations from the Access Audit carried out last year as part of our Project Tullie Phase 3 work. Content development for the new gallery has included prioritising diverse voices and ensuring equitable access within interpretation planning.

As part of our ongoing work with Anti-Racist Cumbria and colleagues in the Cumbria Museum Consortium, the Senior Leadership Team completed an audit across the areas of leadership and management; trusteeship and governance; collections and exhibitions; staff and volunteers and learning and education through an anti-racist lens. This will lead to the development of an Anti-Racist Action Plan in 2025/26.

Our Community Board continues to flourish and provides a fantastic representation of the diversity of Carlisle. The Board have expanded this year and played a key role in the creative development of Project Tullie.

ENVIRONMENTAL

Over the past year, Tullie has made significant strides in advancing our environmental and sustainability goals. Key developments include:

- **Strategy Development:** We partnered with 3Adapt to produce a comprehensive new sustainability strategy and action plan, setting a clear direction for our future efforts. This plan will be put into place from April 2025.

• **Capital Readiness:** Tullie was accepted onto the Capital Readiness Programme, along with eight other cultural organisations, to become a more sustainable organisation. This programme will support us with any future funding applications linked to our sustainability efforts and capital developments.

• **Project Tullie Improvements:** A major milestone was the installation of an air source heat pump, enhancing the energy efficiency of our facilities.

• **Operational Changes:** Our catering and retail teams are increasingly sourcing from local suppliers, reducing environmental impact and supporting the regional economy. Additionally, we have introduced improved recycling processes, switched the specification of recyclable takeaway cups, and are using more sustainable materials throughout our operations.

• **Team Commitment:** Our internal Environmental Team continues to meet monthly to monitor progress and drive initiatives forward.

Communications and Messaging

While there is still room to grow, we've made progress in communicating our sustainability work. We are now more regularly sharing updates on social media and other channels, helping to raise awareness of the positive steps we're taking.

Areas for Improvement

Looking ahead, a key priority is to improve our environmental data gathering and analysis. Establishing robust baseline data and meaningful metrics will be essential to measure progress and inform future decision-making.

We remain committed to continuous improvement and appreciate the support of the Trustees in helping Tullie become a leader in sustainable practice within the cultural sector.

WORKING IN PARTNERSHIP

The impact and reach that Tullie achieves is only possible thanks to the support and commitment of a wide range of inspiring and mission-aligned organisations. These partnerships assist us to deliver our Manifesto and play a vital role in helping achieve our twin priorities of financial sustainability and community engagement.

Cumberland Council's commitment to Tullie remains strong, with the Council recognising the role the museum plays in delivering a broad range of community, educational and economic benefits. Tullie's outreach programme has been particularly relevant this year. With much of the museum site closed for Project Tullie building work, staff were redeployed to deliver more community outreach, especially in the culturally deprived areas of West Cumbria, thus supporting the Council's key objectives to deliver excellent health and wellbeing provision. The relationship is symbiotic with the Council wanting to be able to provide more opportunities for culture-led community engagement and Tullie, as our Manifesto states, wanting to 'mean more to more people'.

Tullie continues to provide the largest learning programme in Cumbria, working with more schools than any other museum or cultural attraction (you can read more about this elsewhere in this report). Less obvious is the role Tullie plays in delivering a strong visitor economy in and around Carlisle – another important strand of Cumberland Council's strategic plan. Work undertaken as part of Project Tullie shows that the visiting drive time is often in excess of 90 minutes with a regular cohort of visitors coming from the North East, South West Scotland and Lancashire. The Sheila Fell exhibition gained national attention and attracted visitors (making a specific pilgrimage to see the show) from London, Cornwall and even the Republic of Ireland – with the right offer and the right promotion, Tullie can be and often is, a major tourist draw. The Project Tullie developments will reinforce and accelerate Tullie as one of the north's premier visitor attractions.

As the lead of the Cumbria Museum Consortium (CMC), in a partnership with Wordsworth Grasmere and Lakeland Arts, Tullie is grateful to Arts Council England (ACE) for their ongoing belief and commitment in the work that the three organisations are producing. The investment that we receive from being a member of ACE's National Portfolio is crucial in allowing all three museums to deliver an outstanding cultural offer. Whilst the core funding provided by Cumberland Council allows the museum to care for and maintain the collections and allow for essential visitor facilities, the ACE funding helps to deliver the learning, community engagement, the exhibitions programme and crucially, provides us with the opportunity to be able to experiment, try new initiatives and take risks with the way in which we programme cultural activity. We look forward to working with ACE more over the current extended period of NPO investment. More on the work of CMC can be found elsewhere in this report.

Both Cumberland Council and ACE are heavily invested in Phase 2 of Project Tullie, with ACE managing on behalf of HM Government, the £2m investment committed in 2022 and Cumberland, being the owners of the majority of the freehold being developed working closely with the Tullie Project Team on property matters. This, once again, demonstrates that multi-faceted, shared mission focused working delivers results and will be critical to the ongoing successful regeneration of Tullie going forward. We are very grateful for the ongoing support and commitment to both of our principal partners.

Leadership is provided to the wider county-wide museum ecology via CMC and its relationship with Museum Development North (MDN) and the Cumbria Museum Directors Group (CMDG). Both of these partnerships focus on supporting the 20+ smaller museums in Cumbria, from Keswick Museum to Kendal Museum and from the Dock Museum to the Beacon. MDN, a formal partnership of the former North West, North East and Yorkshire museum development areas is recognised by ACE as an Investment Principles Support Organisation (IPSO) which means that similar to an NPO, it receives financial support from ACE. MDN dovetails with CMDG and is chaired by one of the three CMC Directors.

FUNDED COLLECTIONS PROJECTS

'De-Tabooing Disposal in Regional Museums'

Alongside our Cumbria Museum Consortium partners Lakeland Arts, Tullie was awarded a grant of £90,000 from the John Ellerman Foundation received in two parts over 2023 and 2025 financial years to de-taboo museum disposals across the two museums. The principal aim of the project is to review and refine Tullie's social history and costume collections, by deaccessioning objects which no longer meet the requirements of the Collections Development Policy.

The project is now in its second and final year, which is focused on rehoming objects which have undergone the formal deaccessioning process. This involves an initial proposal from the John Ellerman Project Assistant to Tullie's Collections Development Panel, consideration of a batch of disposals by Tullie's Senior Leadership Team and finally official permission to dispose from Cumberland Council.

In terms of quantities, the most popular destination of objects which have left the collection has been Tullie's own Learning and Engagement Handling Collection. Many of these items had been in use with this team since the 1990s, so the formal transfer has been a rewarding outcome as we know the objects will be well-loved and enjoyed by schools and community groups. The other main destination has been creative reuse. The change in the Museum Association's disposals guidance in 2023 means this is now an encouraged option and has created opportunities for objects that would have been low priority for acquisition from other accredited museums. For example, a selection of poor condition textiles objects has been rehomed with the Tullie Textiles community group for use in art projects, and a variety of social history and costume items have been rehomed with the local amateur theatrical society.

The other aspect of the project is to 'de-taboo' disposals, by encouraging our colleagues across the museum sector to feel empowered to undertake similar collections rationalisation projects. The John Ellerman Project Assistant has worked with the Human History Curator to present at 'Celebrating Museums' and 'Transforming Collections' events with Museum Development North and as part of the 'Chewing the Cud' talk series with the Rural Museums Network. An article exploring the project and its impact appeared in the Spring edition of the 'Social History Curators Group Journal'. Closer to home, the project team also hosted a sector support session with disposals expert Dr Jenny Durrant, which was attended by a variety of museums across Cumbria.

The upcoming final months of the project will involve tackling hazards within the collection that require professional disposal. The team have been working on a long-list of objects which contain hazards such as asbestos that render them inappropriate for creative reuse and a low priority for acquisition from other accredited museums. The removal of these items will facilitate Tullie's success with wider organisational priorities, such as the upcoming Phase 3 of Project Tullie which will involve a full decant of the main collection store.

EXHIBITIONS

This year exhibition visitor numbers were impacted by partial site closures as part of the ongoing construction of Phase 2 of Project Tullie. However, the programme was as dynamic, diverse and high-quality as ever with outstanding visitor feedback.

'Backing the Blues: Celebrating 120 Years of Carlisle United' - 20 July - November 10 2024

This exhibition was part of the 14-month NLHF supported project 'Be Just and Fear Not'. The exhibition was co-curated by the Carlisle United Collective, a specially recruited team of volunteers who worked closely with the partnership team to develop and deliver the exhibition. The exhibition celebrated the legacy and exciting future of the club, and included rare memorabilia from CUFC fans, previously unseen photos from the 'Cumberland News' collection, behind the scenes cine film from the 1960s-1980s, loans from the National Football Museum and even a CUFC themed wedding dress! 7,571 visitors came to the exhibition at Tullie with a further 45,000 visiting the pop-up tour.

'Sheila Fell: Cumberland on Canvas' - 20 November 2024 - 14 March 2025

Sheila Fell was one of Cumbria's and, indeed, the 20th century's most significant artists. Championed by L.S. Lowry, her expressionist landscapes showed her native Cumberland beyond the pastoral and picturesque. Although she lived her adult life in London, Cumbria was her birthplace and served as her inspiration throughout her career.

'Sheila Fell: Cumberland on Canvas' was the first major retrospective of Fell's work in over thirty years. The exhibition brought together 100 works from private and public collections across the country from the likes of Tate, National Portrait Gallery, Royal Academy, and many of those much closer to home. The exhibition was curated by Eleanor and Andrew Bradley, who published a comprehensive catalogue raisonné of Fell's work in Spring 2025.

The exhibition explored Cumberland as Fell's source of artistic inspiration, her childhood in Aspatria, her artistic development at Carlisle School of Art (then located within Tullie House) followed by St. Martin's School of Art, Fell's recognition as an important female artist, her relationships and her legacy. In addition to Fell's work, the exhibition included an interview with Lord Melvyn Bragg, alongside a short documentary on Fell he made with the BBC in 1963.

Returning to Aspatria, Fell's place of birth, the exhibition also featured artistic responses and exhibition interpretation from Richmond Hill Primary School pupils, as well as spoken word contributions from Beacon Hill Secondary School students and Young Woman Up members.

Over 10,000 people visited the exhibition, which was reviewed by eminent art historian Frances Spalding on Radio 4's 'Front Row' programme. Visitor feedback was exceptional, with comments including:

"Atmospheric, enlightening, educational in its widest sense."

"Simply stunning! I've changed my mind."

An accompanying exhibition catalogue sold over 1,400 copies and the exhibition has since toured to Sunderland Museum & Winter Gardens. The exhibition at Tullie was funded by the Weston Loan Programme with Art Fund and the Granada Foundation.

RESEARCH

The collections at Tullie have contributed to the research of several MA and PhD candidates in the past year:

• As part of her PhD at the University of Glasgow, Katie McClure spent three months working with the Fine and Decorative Art Collection as part of 'Trailblazing Textiles: Morton Sundour Fabrics and Edinburgh Weavers'. The project had several key aims, all of which it achieved: to improve the storage of the objects, to digitise the collection, to improve the quality and consistency of its documentation and to improve the searchability of the collection on Tullie's Collections Management Software. Thanks to this project, the entirety of the collection has been rehoused in suitable archival materials, comprehensively catalogued and is now accessible for researchers.

• A selection of objects from the museum's musical instrument collection were examined as part of the first ever organological study of Border pipes, a type of bagpipe popular between 1730 and 1830. The PhD is led by Queen's University Belfast with support from the Northern Bridge Consortium, this project involved using innovative techniques to measure the interior of the Tullie pipes, with a view to recreating museum objects through 3D printing.

• A portrait of the artist Winifred Nicholson, then known as Winifred Roberts, by Eleanor Fortescue-Brickdale was studied by an MA student at the Sorbonne, Paris, with a focus on the use of glassware in Fortescue-Brickdale's work.

Additional research projects include:

• Tullie's holdings of work by the Pre-Raphaelite Sir Edward Burne-Jones were researched as part of the Burne-Jones catalogue raisonné project. This information is made freely accessible on their project website, including reproductions of Tullie's artworks to encourage further research.

• A Viking runic disc found at Cumwhitton was examined as part of the international Runes project by the Lower Saxonian Academy of Sciences and Humanities, based in Germany.

• A Roman wooden tabella ansata panel found at Annetwell Street was examined by archaeologists from Wardell Armstrong as part of a comparative study with a similar example found in the Netherlands.

• Tullie's holdings of various archaeological objects from Cyprus have been included in a monograph mapping a comprehensive history of Cypriot antiquities in UK museums, led by the University of London.

• A visit to study Tullie's Regency clothing was undertaken by a researcher from the Northern School of Art, Hartlepool, with a view to researching construction methods and producing replica garments.

• Tullie hosted a student placement as part of our ongoing relationship with our international research partner, the Sapienza Institute in Rome. This year the focus was on completing the cataloguing of pottery fragments found at the Roman fort of Bewcastle, in order to collate a complete picture and thereby identify future research opportunities. Over two months, the researcher examined nearly all of Tullie's holdings of local and imported coarseware found across the Bewcastle site.

FUTURE PLANS AND OBJECTIVES

Project Tullie will remain the focus of the Trust's work over the next five or more years. This hugely ambitious and successful programme of transformation – both in terms of capital development and organisational change will see Tullie become a world class cultural organisation.

2025/26 will see the conclusion of Phase 2 and the commencement of Phase 3, which is now fully funded and has received Permission to Start from the National Heritage Lottery Fund as the lead investor. The next 12 months will also see us escalate our fundraising so that we can secure the required match funding for Phase 4 and the work required to develop the Castle Street properties acquired by the Trust in December 2022. Despite our limited resources, we continue to manage all of our fundraising activity inhouse and with the support of an excellent Board of Trustees.

Our ongoing partnership with Cumberland Council is fundamental to the delivery of Project Tullie and our ability to support the Council's corporate priorities, especially those relating to health and wellbeing and placemaking. We have been making some significant strides especially in relation to strategy development and working with departments of the Council such as Children's Services to provide opportunities for vulnerable children living in care.

In terms of placemaking, Tullie is a key partner in two of the proposed Arts Council England Place Partnership funding applications, which if successful, will accelerate the ability to use cultural activity to make Carlisle and the wider Cumberland Council a more thriving place for communities, visitors and businesses. Linked to one of the Place Partnership proposals is the Great Border City (GBC) initiative, of which Tullie is a member of the Steering Group. The GBC is the name of a Business Improvement District (BID) proposal, which aims to ballot local firms in Carlisle on whether they want to support the introduction of an increase in business rates to create a fund which will provide activity and events aimed at among other things, increasing city centre footfall. Tullie sees this proposal as vital to the economic and social vitality of the city and is firmly backing the initiative which will develop throughout 2025/26.

Over the next 12 months, Tullie will be working with other cultural organisations across the county to develop a manifesto for culture in preparation for the proposed new Combined Mayoral Authority for Cumbria. We firmly believe that culture needs to be at the heart of vision of any new authority and so will be lobbying prospective candidates to ensure that this message is understood. We have made a good start by ensuring that the Cumbria Museum Consortium (which of course straddles the whole county) has a presence in the newly published Economic Strategy for Cumbria.

CUMBRIA BIODIVERSITY DATA CENTRE (CBDC)

Throughout 2024, CBDC has continued to be active in collating, managing and distributing biodiversity and geodiversity data to end users across the county to better inform environmental decision making. Working closely with the recording community, CBDC surpassed three million species records in early 2025 with the year to the end of March 2025 yielding more data than any other annual total. This contributes significantly to establishing a biodiversity baseline for Cumbria for future monitoring and assessment.

The Cumbria County Wildlife Sites Project, a collaboration between Cumbria Wildlife Trust and CBDC, completed its first year after an interval of more than 15 years. A new team was recruited, with two Field Officers based at CBDC with responsibility for surveying a minimum of 100 sites per year. The team achieved this aim, alongside establishing a robust surveying methodology, developing data collation approaches and re-establishing the county-wide Site Selection Panel to assess the resulting survey reports. The surveys will determine the condition of key habitats across the county and inform how they can be better managed in the future to meet such regulatory requirements such as 30by30 (the government's commitment to protect 30% of land and sea by 2030).

Work continued with Westmorland and Furness Council on the development of the Cumbria Local Nature Recovery Strategy (LNRS), creating the statutory maps to accompany the strategy and providing biodiversity data to the council team. With the final publication of the strategy in late 2025, CBDC will thereafter work closely with the Cumbria Local Nature Partnership to monitor delivery of the strategy.

CBDC has worked closely with other partners through a range of individual projects including looking at green finance options for the Solway salt marshes and modelling distribution patterns of the invasive non-native American Mink. CBDC has also continued to maintain and develop the Cumbria Biodiversity Evidence Base which is supplied to a range of partners, including the local authorities and national parks, to inform all biodiversity-related activity.

A major role for CBDC is in informing good practice in wildlife recording. This takes place through a range of engagement and outreach activities including talks to local groups, participation in 'bioblitz' events, and organising a series of recording days each year to bring established and new recorders together. This work increased in 2025 with the pilot of 'Cumbria Wild Watch'. This concept is intended to be an annual event, taking place during the last weekend in June and aimed at raising the profile of wildlife recording across Cumbria to encourage more people to become regular recorders. Working with Cumbria Development Education Centre, the pilot Cumbria Wild Watch organised resources and workshop for schools, young people and other community groups to encourage them to participate in the event. Over 2,000 additional records were obtained from the pilot event and the intention is to develop the event further in future years as the main CBDC public engagement event. Excellent media coverage was obtained, including inclusion in local television news programming.

Core to CBDC's activities are the recording community who help to promote recording as well as generate thousands of wildlife records every year. CBDC organises the Cumbria Recorders' Conference every winter to bring recorders together to celebrate their work and how it is used by different organisations to inform nature recovery across the county. The last two conferences have seen the biggest audiences in CBDC history and have lead to more recording activity across Cumbria.

Towards the end of 2024, CBDC applied to the Royal Countryside Fund for an award to help develop practical training programmes for a number of very active recording communities in the county. The application was successful and the programme will be developed and delivered to three communities in 2025 and 2026.

CUMBRIA MUSEUM CONSORTIUM (CMC)

Tullie continues to lead the Cumbria Museum Consortium (CMC) in partnership with the Wordsworth Trust and Lakeland Arts, supported by Arts Council England through the 2023–26 National Portfolio. Year two has been marked by ambition, adaptation, and meaningful change.

This year, CMC was awarded £1,187,313 in NPO funding to continue delivering high-quality cultural experiences, enhance our collections, and connect with new and diverse audiences. At Tullie, efforts have been centred on a major capital redevelopment project. With the museum partially closed, the team explored innovative ways to engage the public—such as launching a Pop-Up Museum—laying the foundation for a more inclusive and accessible visitor experience. Lakeland Arts maintained operations at Windermere Jetty Museum, Blackwell – the Arts and Crafts House, and Abbot Hall Art Gallery, while the Lakeland Museum remains closed for a multi-phase redevelopment. The organisation received £120,000 to support its contemporary art programme and entered a new era with the appointment of a new CEO, bringing renewed focus to financial sustainability and strategic direction. Meanwhile, Wordsworth Grasmere undertook a comprehensive business review, using the insights gained to begin shaping a new vision for the Trust.

Participation and Learning

Despite rising travel costs, our learning teams remained committed to delivering high-quality educational experiences across the region. Through a combination of onsite and outreach activity, CMC delivered 506 school sessions, resulting in 15,852 learning engagements. Since 2020, 74% of all primary and secondary schools in Cumbria have engaged with a CMC venue—demonstrating strong regional reach.

Community Outreach and Wellbeing

With support from specialist partners, CMC delivered a wide range of outreach activities, resulting in 212 workshops and 5,148 meaningful engagements with individuals and communities across the region. Highlights included:

- Meet Me at the Museum (Tullie): creative sessions for adults with dementia and their carers.
- Tullie on Tour: outreach across Cumbria's west coast.
- Poetry Groups (Wordsworth Trust): regular sessions in priority areas including Barrow and Morecambe.
- Sketch & Stroll (Lakeland Arts): wellbeing-focused creative walks.

Youth Skills and Creativity

CMC remains committed to nurturing the next generation of cultural and creative talent. This year, we supported 1,455 young people through apprenticeships, traineeships, and dedicated programmes. Key initiatives:

- Dove Cottage Young Poets (Wordsworth Trust)
- Arts Explorers (Tullie)
- Forge Festival (Lakeland Arts, in partnership with the Knotted Project)

Exhibitions and Audiences

CMC venues attracted 104,379 paid visitors, celebrating collections, broadening access, and inspiring learning.

Exhibition highlights:

- 'To the Lakes!' (Wordsworth Trust): early tourism through historic voices and images.
- 'Backing the Blues' (Tullie): co-curated with Carlisle United Collective, celebrating 120 years of the club.
- 'Claude Cahun: Beneath the Mask' (Lakeland Arts): exploring identity and gender, with tours led by Kendal College students.

Equity, Diversity and Inclusion

Over the past year, CMC delivered targeted training to deepen understanding of diversity and inclusion. This included Mental Health Awareness training for all managers and Learning Disability Awareness training for staff—supporting a more empathetic and accessible environment for colleagues and visitors. In partnership with Anti Racist Cumbria, senior leaders completed a year-long anti-racism programme, followed by operational audits examining practices and culture through an anti-racist lens. Each organisation will now develop an anti-racism action plan to embed lasting change.

Sector Leadership

CMC continues to lead and influence the sector through:

- Membership of the National Museum Directors' Council
- Co-chairing the Cumbria Museum Directors Group
- Co-managing Museum Development North

We also contribute to regional and national networks, including:

- English Civic Museums
- Hadrian's Wall Partnership
- National Historic Shipshape Network
- LitHouses Group

Conclusion

This year has demonstrated the power of collaboration, resilience, and creativity. The Consortium remains committed to building on this momentum—strengthening our role as cultural leaders and trusted stewards of Cumbria's rich and diverse heritage.

STRATEGIC REPORT

The following sections form the strategic report of the charity.

FINANCIAL PERFORMANCE

The operational outcome for the year is a net deficit before non-recurring items of £229,317 (2024: operational net deficit £47,021). The deficit reflects the closure of the Museum for a significant part of the year. Deficits in the 2022, 2023 and 2024 financial years were materially offset by items of non-recurring income as illustrated in the table below:

	2020/ 2021 £000	2021/ 2022 £000	2022/ 2023 £000	2023/ 2024 £000	2024/ 2025 £000
Operating surplus/(deficit) before non-recurring income – unrestricted income	24	(246)	(449)	(47)	(229)
Coronavirus related support grants	755	204	-	-	-
One off management fee for work on buildings transferred to Tullie	-	-	800	-	-
Business rates rebate for previous years	-	-	302	35	-
Operational surplus/ (deficit) after non-recurring income – unrestricted income	782	(42)	653	(12)	(229)
Restricted income less expenditure	170	(105)	551	502	3,252
Overall net surplus/(deficit)	952	(147)	1,204	490	3,023

Net restricted income less expenditure of £3,251,990 (2024: £502,467) reflects the fact that most of this restricted income is funding for Project Tullie for which costs are capitalised and will be charged as expenditure in future years as depreciation.

The museum temporarily closed for major capital works at the end of December 2023 and partially reopened in July 2024. The Trading Company commercial activities continued to generate turnover during the period but at a significantly lower level than prior years due to the closure period. Although the cafe operated a limited offer from July 2024 to February 2025 catering income was much lower than it was when we fully re-opened the cafe. Overall trading activities generated a nil profit and as such there was no donation to the Trust (2024: £26,378). Despite various energy saving initiatives, high energy costs continued to impact free reserves with costs in 2025.

Visitor numbers declined significantly during the period of closure but improved when we partially reopened in July 2024. These numbers were further boosted in February 2025 when we held a free weekend. Numbers since April 2025 have been very positive.

The Trust's total reserves at 31 March 2025 were £6,634,481 (2024: £3,611,808). These total reserves are made up of unrestricted free reserves of £91,120 (2024: £91,120), unrestricted designated reserves of £1,609,571 (2024: £1,838,888) and restricted reserves of £4,933,790 (2024: £1,681,800). Details of the funds comprising these reserves are shown in note 23.

RESERVES POLICY

Each year the Trustees consider the amount of unrestricted reserves to designate to cover the costs of particular projects included in the business plan. In addition, the Trustees consider levels of risk associated with major categories of income and expenditure comprising the budget for the year ahead and the latest business plan and derive from that assessment a target range of free reserves. This target range is currently set at £400,000 to £500,000.

Trustees believe that the long-term financial sustainability of the museum is dependent on progressing Project Tullie. The balance of reserves designated for the purpose stands at £156,143 and these are expected to be defrayed over the next 2-3 years. Trustees also plan to defray the Castle Street reserves of £650,000 over the next 2-3 years provided free reserves are maintained at or close to target levels. Trustees have designated reserves held on behalf of the Cumbria Biodiversity Data Centre which are considered to be appropriate to cover the anticipated future reductions in funding.

After setting aside designated reserves, the remaining unrestricted free reserves amount to £91,120. This is lower than the target range for free reserves and is as expected in the business plan which projects a rebuilding of those reserves once the next phases of Project Tullie are completed. Trustees have carefully considered cashflow projections and are satisfied they are sufficient to meet the ongoing needs of the Trust.

After the year-end in September 2025 Tullie was awarded a grant of £0.6m from the ACE administered Museum Renewal Fund. This will enable income generating initiatives to be actioned and return free reserves to close to their target level. It will also mean that the Castle Street works can be progressed during 2025/26 to create much needed spaces for Tullie's community support activities..

INVESTMENT POLICY

The Trust holds an investment account which is reviewed regularly by the Trustees.

RISK MANAGEMENT

All significant activities undertaken by the Trust are subject to a prior risk review before implementation. Major risks identified are ranked in terms of their potential impact and likelihood.

The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks and adoption of mitigating measures including disaster recovery plans.
- Embedding risk identification and assessment within operating procedures.
- A clear structure of delegated authority and control.
- Maintaining reserves in line with set policies.

The risk register is regularly reviewed by both the Audit and Risk Committee and the Trust Board. Appended to the main Tullie strategic and operational risk register are specific risk registers for both CMC activity and Project Tullie. The current top risks identified are:

1. Failure to meet fundraising targets - the lower number of visitors returning to the museum post-closure results in reduced income for the Trust. Due to the moving timeline of Phase 2 of Project Tullie, programming has been reactive rather than planned and therefore it has been difficult to maintain the planned momentum. The museum has re-opened its new spaces in April 2025 and visitor numbers have been much improved. The Project Tullie developments are also at risk if matched funding for each phase is not secured.

2. Reduction in agility of the Trust's finances to be able to respond to any urgent investment need outwith the scope of Project Tullie. Control of non-budgeted expenditure and financial monitoring to mitigate risk.

3. Changes in national or local government policy leading to a loss of funding and support for museums – Cumbria has undergone a local government review resulting in Carlisle City Council being subsumed into Cumberland Council. Trustees and the Director have worked hard to establish effective communication with the new members and officers to ensure that all key personnel are aware of our impact and the need for continued support.

4. Increased cost of supplies and services, including high inflation. In particular energy costs are considered to be a significant risk and cost controls and regular monitoring is in place to mitigate this risk.

5. Reductions to levels of free unrestricted reserves during Project Tullie construction phases. The Trustees and Directors are very focussed on carefully managing the free unrestricted and designated reserves to maintain a positive position.

FINANCIAL INSTRUMENTS

Objectives and policies

The Trust's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the Board of Trustees.

Cash flow risk

The Trust's activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flows.

Credit risk

The Trust's principal financial assets are bank balances and cash, trade and other receivables and investments. The Trustees have considered the risks that affect the day to day operations and have implemented procedures that are appropriate to the size of the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Tullie House Museum and Art Gallery Trust for the purposes of company law) are responsible for preparing the Trustees' report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company (and the group) and of the incoming resources and application of resources, including its income and expenditure, of the charitable company/group for that period. In preparing these financial statements, the Trustees are required to:

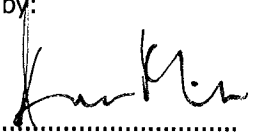
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

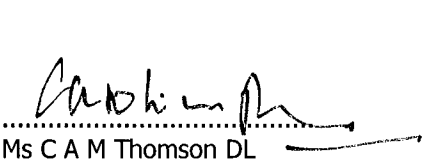
DISCLOSURE OF INFORMATION TO AUDITOR

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the Trustees of the charity on 24 October 2025 and signed on its behalf by:



.....
Mr A J Smith CVO
Trustee



.....
Ms C A M Thomson DL
Trustee

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

OPINION

We have audited the financial statements of Tullie House Museum and Art Gallery Trust (the 'charitable parent company') and its subsidiary (together the 'group') for the year ended 31 March 2025, which comprise the Consolidated statement of financial activities (including the income and expenditure account), Consolidated balance sheet, Balance sheet, Consolidated statement of cash flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 30], the Trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

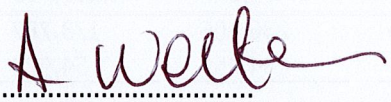
As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable parent company's members , as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable parent company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.



ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 24 October 2025

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations, legacies and grants receivable	3	48,140	4,376,148	4,424,288	2,307,791
Charitable activities	4	1,405,534	-	1,405,534	1,289,705
Other trading activities	5	236,806	-	236,806	173,787
Investment income	6	34,251	-	34,251	54,933
Total income		1,724,731	4,376,148	6,100,879	3,826,216
Expenditure on:					
Raising funds	7, 8	(350,145)	-	(350,145)	(244,152)
Charitable activities	8	(1,807,316)	(1,063,522)	(2,870,838)	(3,142,260)
Rates appeal rebate	9	-	-	-	34,925
Total expenditure		(2,157,461)	(1,063,522)	(3,220,983)	(3,351,487)
Net (expenditure)/income		(432,730)	3,312,626	2,879,896	474,729
Transfers between funds		60,636	(60,636)	-	-
Other recognised gains and losses					
Exhibition tax relief	14	142,777	-	142,777	15,642
Net movement in funds		(229,317)	3,251,990	3,022,673	490,371
Reconciliation of funds					
Total funds brought forward		1,930,008	1,681,800	3,611,808	3,121,437
Total funds carried forward	25	1,700,691	4,933,790	6,634,481	3,611,808

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025 (CONTINUED)
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations, legacies and grants receivable	3	51,240	2,256,551	2,307,791
Charitable activities	4	1,289,705	-	1,289,705
Other trading activities	5	173,787	-	173,787
Investment income	6	54,933	-	54,933
Total income		1,569,665	2,256,551	3,826,216
Expenditure on:				
Raising funds	7	(244,152)	-	(244,152)
Charitable activities	8	(1,698,186)	(1,444,074)	(3,142,260)
Other expenditure	9	34,925	-	34,925
Total expenditure		(1,907,413)	(1,444,074)	(3,351,487)
Net (expenditure)/income		(337,748)	812,477	474,729
Transfers between funds		310,010	(310,010)	-
Other recognised gains and losses				
Exhibitions Tax Relief	14	15,642	-	15,642
Net movement in funds		(12,096)	502,467	490,371
Reconciliation of funds				
Total funds brought forward		1,942,104	1,179,333	3,121,437
Total funds carried forward	25	1,930,008	1,681,800	3,611,808

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 25.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £		2024 £	
Fixed assets					
Tangible assets	17		4,833,230		1,834,588
Investments	18		303,288		303,288
			5,136,518		2,137,876
Current assets					
Stocks	19	28,381		10,297	
Debtors	20	813,842		920,973	
Cash at bank and in hand		1,529,009		1,538,010	
		2,371,232		2,469,280	
Creditors: Amounts falling due within one year	21	(873,269)		(995,348)	
Net current assets			1,497,963		1,473,932
Net assets			6,634,481		3,611,808
Funds of the group:					
Restricted income funds					
Restricted funds		4,933,790		1,681,800	
Unrestricted income funds					
Unrestricted funds		1,700,691		1,930,008	
Total funds	25		6,634,481		3,611,808

The financial statements on pages 36 to 76 were approved by the Trustees, and authorised for issue on 24 October 2025 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £		2024 £	
Fixed assets					
Tangible assets	17		4,833,230		1,834,588
Investments	18		303,289		303,289
			5,136,519		2,137,877
Current assets					
Debtors	20	835,863		934,948	
Cash at bank and in hand		1,512,627		1,530,577	
		2,348,490		2,465,525	
Creditors: Amounts falling due within one year	21	(850,528)		(991,594)	
Net current assets			1,497,962		1,473,931
Net assets			6,634,481		3,611,808
Funds of the charity:					
Restricted income funds					
Restricted funds		4,933,790		1,681,800	
Unrestricted income funds					
Unrestricted funds		1,700,691		1,930,008	
Total funds	25		6,634,481		3,611,808

The charitable company reflected the following position in its Statement of Financial Activities: Total income £5,864,074, total expenditure £2,984,177, net income £2,879,896 and other recognised gains and losses £142,777. Increasing total funds brought forward from £3,611,808 to total funds carried forward of £6,634,481.

The charitable company generated a net movement in funds for the financial year of £3,022,673 (2024: £490,371).

BALANCE SHEET AS AT 31 MARCH 2025 (CONTINUED)

The financial statements on pages 36 to 76 were approved by the Trustees, and authorised for issue on 24 October 2025 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		3,022,673	490,371
Adjustments to cash flows from non-cash items			
Depreciation	17	111,061	113,329
Investment income	6	(34,251)	(54,933)
Loss on disposal of tangible fixed assets		-	2,178
		3,099,483	550,945
Working capital adjustments			
(Increase)/decrease in stocks	19	(18,084)	1,974
Decrease/(increase) in debtors	20	107,131	(192,155)
(Decrease)/increase in creditors	21	(122,079)	511,819
Net cash flows from operating activities		3,066,451	872,583
Cash flows from investing activities			
Interest receivable and similar income	6	34,251	54,933
Purchase of tangible fixed assets	17	(3,118,703)	(1,190,136)
Sale of tangible fixed assets		9,000	-
Net cash flows from investing activities		(3,075,452)	(1,135,203)
Net decrease in cash and cash equivalents		(9,001)	(262,620)
Cash and cash equivalents at 1 April		1,538,010	1,800,630
Cash and cash equivalents at 31 March		1,529,009	1,538,010

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales and consequently does not have share capital.

The address of its registered office is:
Tullie House Museum and Art Gallery Trust
Castle Street
Carlisle
CA3 8TP

These financial statements were authorised for issue by the Trustees on 24 October 2025.

The company is a company limited by guarantee. In the event of the company being wound up the liability in respect of the guarantee is limited to £10 per member of the company.

2 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Tullie House Museum and Art Gallery 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 notes.

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

2 ACCOUNTING POLICIES (continued)

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking drawn up to 31 March 2025.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiary, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern

The Trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

2 ACCOUNTING POLICIES (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Where entitlement to a grant occurs before income is received, the income is accrued.

Grants which have been used to purchase assets or for capital expenditure purposes are recognised when received. Depreciation is then expensed against this over the useful economic life of the assets. Where there is a remaining balance on the grant funding included within this will be the Net Book Value (NBV) of the asset expensed. Once the grant has been fully spent and the restrictions removed the NBV is transferred to the designated Fixed asset reserve.

Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income.

Charitable activities

Income from charitable activities comprise of museum admission charges and other fees and charges arising from the delivery of activities and services for its beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Raising funds

Expenditure on raising funds includes the costs of all trading activities.

2 ACCOUNTING POLICIES (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions which have been allocated on a basis consistent with the use of resources. For example staff cost by time spent and other costs by their usage.

Governance costs
Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Consortium income and expenditure
Tullie House acts as the lead claimant in a consortium claim for Cumbrian Museums to the Arts Council England. The claims received on behalf of and paid out to other consortium members do not form part of these accounts.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible fixed assets costing £500 or more are initially measured at cost and are subsequently measured at cost or valuation, net of depreciation and any impairment loss.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10 years straight line
Leasehold property improvements	10 years straight line
Equipment	5 years straight line

2 ACCOUNTING POLICIES (continued)

Freehold property was purchased in the previous financial year for £1. This is currently not depreciated.

Assets in the course of construction
These assets are recognised at cost. Depreciation on the assets is not charged until they are brought into use and reclassified to freehold or leasehold property improvements.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Subsidiary undertakings are valued at cost less provision for impairment.

Operating leases
Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

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

Cash and cash equivalents
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.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2 ACCOUNTING POLICIES (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

In addition the company operates a defined benefit pension scheme for employees. The assets of the scheme are charged to the statement of financial activities so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

Financial instruments

The charitable company only has financial assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	33,140	-	33,140	40,740
Grants, including capital grants;				
ACE NPO grant	-	406,521	406,521	406,521
V&A purchase fund - Lowry painting	-	19,840	19,840	-
Headley Trust grant	-	-	-	7,500
Weston Loans Fund	-	30,000	30,000	-
Granada Foundation	-	3,000	3,000	-
Sunderland Museum - Sheila Fell exhibition	4,500	-	4,500	-
Serena Korda Artwork	-	43,000	43,000	-
Volunteering Futures	-	-	-	245,000
Pilgrim Trust	-	-	-	5,796
Carlisle LCEP	-	-	-	1,500
Wild Escape	-	-	-	300
Steps to Sustainability	-	-	-	10,000
John Ellerman Foundation	-	45,150	45,150	-
Jonathan Ruffer Art Fund Grant	-	-	-	3,500
Bronze Age Gold Arm Ring Art Fund grant	-	-	-	55,000
Holley Charitable Trust	-	-	-	10,000
Cumberland Council - Carlisle United Exhibition	-	-	-	5,000
Backing the Blues exhibition	-	58,673	58,673	454
Cumberland Council - Uncovering Roman Carlisle	-	-	-	1,800
UK Shared Prosperity Fund - Cafe refurb	-	13,350	13,350	75,650
Historic England grant for Gatehouse	-	105,219	105,219	35,073
Singh Twins fund	-	26,900	26,900	-
Project Tullie - Future High Streets Fund	-	491,236	491,236	426,814

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE (continued)

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Project Tullie - Arts Council England	-	1,274,665	1,274,665	566,558
Project Tullie - Town Deal Fund	-	1,153,538	1,153,538	99,217
Project Tullie - Phase 3 Delivery match funding	-	570,000	570,000	50,000
Project Tullie - National Lottery Heritage Fund	-	135,056	135,056	250,668
Project Tullie - Phase 2 match funding	-	-	-	200
Gen II funding	500	-	500	500
Cumberland Council culture grant	10,000	-	10,000	10,000
	48,140	4,376,148	4,424,288	2,307,791

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE (continued)

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Total 2025
	£	£
Other fees and charges	274,783	274,783
Museum admission charges	104,804	104,804
Cumberland Council management fee	1,025,947	1,025,947
	1,405,534	1,405,534

	Unrestricted funds General	Total 2024
	£	£
Other fees and charges	214,600	214,600
Museum admission charges	135,578	135,578
Cumberland Council management fee	939,527	939,527
	1,289,705	1,289,705

The increase in funding from the Cumberland Council management fee is due to inflationary increases.

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Trading income generated by Tullie House Museum and Art Gallery Trust (Trading) Limited	236,806	236,806	173,787
	236,806	236,806	173,787

6 INVESTMENT INCOME

	Unrestricted General £	Total 2025 £	Total 2024 £
Bank interest receivable	34,251	34,251	54,933

7 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs £	Depreciation £	Other costs £	Total 2025 £	Total 2024 £
Fundraising expenses	255,663	-	94,482	350,145	244,152
Museum operations	1,515,885	111,061	1,243,892	2,870,838	3,107,335
	1,771,548	111,061	1,338,374	3,220,983	3,351,487

8 EXPENDITURE

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Museum operations	2,409,242	461,596	2,870,838	3,107,335
Fundraising expenses	350,145	-	350,145	244,152
	2,759,387	461,596	3,220,983	3,351,487

Included in the expenditure analysed above is governance costs of £16,340 (2024 - £15,500) which relate directly to charitable activities. See note 10 for further details.

9 OTHER EXPENDITURE

	Unrestricted funds General £	Total funds £
Total for 2025	-	-
Total for 2024	(34,925)	(34,925)

During the previous year the charity received a rates appeal rebate of £34,925 which covered the rates year of 2023.

10 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Support costs £	Total 2025 £	Total 2024 £
Support staff costs	241,965	241,965	237,101
Depreciation	111,061	111,061	113,329
Other costs	108,570	108,570	104,310
	461,596	461,596	454,740

Governance costs

	Unrestricted funds General £	Total 2025 £
Audit fees		
Audit of the financial statements	16,340	16,340
	16,340	16,340

	Unrestricted funds General £	Total 2024 £
Audit fees		
Audit of the financial statements	15,500	15,500
	15,500	15,500

11 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2025 £	2024 £
Audit fees	16,340	15,500
Depreciation of fixed assets	111,061	113,329
Pension costs	102,366	105,593

12 TRUSTEES REMUNERATION AND EXPENSES

Under Article 6 of the Articles of Association for the Charity, Mr A Mackay received remuneration of £100,462 (2024: £98,012) in his role as Museum Director. This being gross salary and employer's pension contribution. The Museum Director received no remuneration in his role as Trustee.

During the year £535 of expenses were reimbursed to one Trustee for travel and subsistence (2023: £508 of expenses were reimbursed to one Trustee for travel and subsistence).

13 STAFF COSTS

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,543,979	1,544,252
Social security costs	125,203	129,753
Other pension costs	102,366	105,593
	1,771,548	1,779,598

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

	2025 No	2024 No
Museum staff	61	62

13 STAFF COSTS (continued)

The number of employees whose total emoluments fell within the following bands was:

	2025 No	2024 No
£80,001 - £90,000	1	1

The total employee benefits of the key management personnel of the group were £338,022 (2024: £363,557). The total number of key management personnel of the group was 6 (2024: 7).

14 MUSEUM AND GALLERY EXHIBITIONS TAXATION RELIEF

The company has taken advantage of the Museum and Gallery Exhibitions Tax Relief which has resulted in a tax credit of £142,777 (2024: £15,642) being recognised in the financial statements. This is in respect of qualifying expenditure incurred during the financial year.

15 AUDITOR'S REMUNERATION

	2025 £	2024 £
Audit of the financial statements	16,340	15,500

16 TAXATION

The group is a registered charity and is therefore exempt from taxation.

17 TANGIBLE FIXED ASSETS

Group and Charity	Leasehold property improvements	Fixtures and fittings	Equipment	Freehold property	Assets in the course of construction	Total
Cost	£	£	£	£	£	£
At 1 April 2024	598,512	287,151	357,283	1	1,336,493	2,579,440
Additions	71,750	107,174	10,499	-	2,929,280	3,118,703
Disposals	-	-	-	-	(9,000)	(9,000)
Transfers	-	45,500	-	-	(45,500)	-
At 31 March 2025	670,262	439,825	367,782	1	4,211,273	5,689,143
Depreciation						
At 1 April 2024	269,615	215,411	259,826	-	-	744,852
Charge for the year	58,191	21,247	31,623	-	-	111,061
At 31 March 2025	327,806	236,658	291,449	-	-	855,913
Net book value						
At 31 March 2025	342,456	203,167	76,333	1	4,211,273	4,833,230
At 31 March 2024	328,897	71,740	97,457	1	1,336,493	1,834,588

Assets in the course of construction includes the work completed to date on Phase 2 of Project Tullie.

18 FIXED ASSET INVESTMENTS

Group

	2025	2024
	£	£
Other investments	303,288	303,288

Other investments

Group and Charity

	Other investments	Total
	£	£
Cost or Valuation		
At 1 April 2024	303,288	303,288
At 31 March 2025	303,288	303,288
Net book value		
At 31 March 2025	303,288	303,288
At 31 March 2024	303,288	303,288

Charity

	2025	2024
	£	£
UK Group undertakings	1	1
Other investments	303,288	303,288
	303,289	303,289

The Trust holds a long term deposit of £303,288 at a UK building society.

18 FIXED ASSET INVESTMENTS (continued)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2025	2024	Principal activity
Subsidiary undertaking					
Tullie House Museum and Art Gallery Trust (Trading) Limited	England	Ordinary	100%	100%	Trading activities at Tullie House Museum

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil (2024 - £nil) and the aggregate amount of capital and reserves at the end of the period was £1 (2024 - £1).

Subsidiaries

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil and the aggregate amount of capital and reserves at the end of the period was £1.

A summary of the trading results are shown below:

	2025 £	2024 £
Turnover and interest receivable	236,806	173,787
Cost of sales, administration costs and interest costs	(236,806)	(173,787)
Current assets	70,655	31,437
Current liabilities	(70,654)	(31,436)
Aggregate share capital and reserves	1	1

19 STOCK

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Stock	28,381	10,297	-	-

20 DEBTORS

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	422,026	29,344	396,890	16,918
Due from group undertakings	-	-	35,893	26,697
Tax recoverable	158,419	15,642	158,419	15,642
Prepayments	221,228	830,864	220,472	829,583
VAT recoverable	12,169	40,123	24,189	41,108
Other debtors	-	5,000	-	5,000
	813,842	920,973	835,863	934,948

The tax recoverable amount for 2025 includes the Exhibitions Tax Relief amount estimated for the 2025 claim of £142,777 as well as the 2024 Exhibitions Tax Relief due of £15,642. The tax recoverable amount for 2024 is the Exhibition Tax Relief due for the 2024 year of £15,642.

21 CREDITORS: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade creditors	348,383	362,951	335,061	362,951
Taxation and social security	52,417	42,023	52,417	42,023
Other creditors	6,329	5,538	6,329	5,538
Accruals	466,140	584,836	456,721	581,082
	873,269	995,348	850,528	991,594

21 CREDITORS: amounts falling due within one year (continued)

Deferred income - group

	2025	2024
	£	£
Deferred income at 1 April 2024	257,857	226,015
Resources deferred in the period	262,268	257,857
Amounts released from previous periods	(257,857)	(226,015)
Deferred income at year end	262,268	257,857

Deferred income relates to Cumberland Council management fee which is paid three months in advance and therefore relates to April - June 2025. Also included is a Supporting Rural Communities Grant received relating to the 2025/26 year and income from Durham County Council in relation to 2026 and 2027.

Deferred income - charity

	2025	2024
	£	£
Deferred income at 1 April 2024	257,732	224,824
Resources deferred in the period	257,537	257,732
Amounts released from previous periods	(257,732)	(224,824)
Deferred income at year end	257,537	257,732

Deferred income relates to Cumberland Council management fee which is paid three months in advance and therefore relates to April - June 2025. Also included is a Supporting Rural Communities Grant received relating to the 2025/26 year and income from Durham County Council in relation to 2026 and 2027.

22 CUMBRIA MUSEUMS CONSORTIUM

	Group and charity	
	2025	2024
	£	£
Balance brought forward	18,273	630
Arts Council England grant received on behalf of the Consortium members	856,100	780,792
Consortium income	77,580	77,580
Consortium expenditure	(82,813)	(59,937)
Amounts paid to other Consortium members	(856,100)	(780,792)
	13,040	18,273

22 CUMBRIA MUSEUMS CONSORTIUM (continued)

This balance arises from a grant from the Arts Council England to the Cumbria Museums Consortium (Tullie House as lead, The Wordsworth Trust and Lakeland Arts) under the National Portfolio Organisation (NPO) to deliver a programme of activities in the area such as Audience Development, Children and Young People and Resilience. The figures noted above relate to the running costs incurred by the museums in the Consortium.

23 OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Other				
Within one year	10,549	24,336	10,549	24,336
Between one and five years	-	9,393	-	9,393
	10,549	33,729	10,549	33,729

The amount of non-cancellable operating lease payments recognised as an expense during the year was £24,146 (2024: £24,113)

24 PENSION AND CAPITAL COMMITMENTS

Group and charity

Capital commitments

The total amount contracted for but not provided in the financial statements was £119,839 (2024: £259,147).

£119,839 of the capital commitments relate to Project Tullie Phase 2 (2024: £122,397). Grants have been agreed with Town Deal, Future High Street funds and Arts Council England for this capital expenditure.

In 2024 £136,750 of the capital commitments relates to the Café refurbishment. Funding in the 2024 year was received from Cumberland Council and remaining unspent funds at the end of 2024 were held of £30,150. The remainder of the commitment was funded through unrestricted reserves.

Pension commitments

The company contributes into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. Cumberland Council have underwritten all liabilities relating to the pension scheme at the inception of the Trust. Consequently the liability of the Trust in respect of pension contributions is the actuarially calculated contribution for any year. In the event of the Trust being wound up at any future date the Council have also underwritten any liabilities at that point. This scheme is treated as a defined contribution scheme for accounting purposes.

The company also operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension cost charge represents contributions payable by the Trust to the funds and amounted to £143,619 (2024: £148,093). The total pension contributions paid during the year amounted to £102,366 (2024: £105,593) after offsetting the pensions rebate of £41,253 (2024: £42,500).

25 FUNDS

Group and Charity

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General funds - all funds	91,120	1,700,523	(1,804,784)	104,261	91,120
Designated					
Cumbria Biodiversity Data Centre	144,780	166,985	(139,536)	-	172,229
Project Tullie	381,130	-	(108,179)	(116,808)	156,143
General Acquisitions	25,000	-	-	(5,000)	20,000
Cafe Investment	5,000	-	-	(5,000)	-
Property development fund	800,000	-	-	(150,000)	650,000
Costume Gallery	320,450	-	(54,902)	(265,548)	-
Fixed asset reserve	162,528	-	(50,060)	498,731	611,199
	1,838,888	166,985	(352,677)	(43,625)	1,609,571
Total unrestricted funds	1,930,008	1,867,508	(2,157,461)	60,636	1,700,691
Restricted funds					
National Portfolio Organisations	43,567	406,521	(423,145)	-	26,943
Once upon a Planet	840	-	(840)	-	-
Thriving Communities	20,334	-	(14,505)	-	5,829
John Ellerman Foundation	7,626	45,150	(36,900)	-	15,876
Pilgrim Trust	610	-	(189)	-	421
Steps to Sustainability	9,745	-	(9,745)	-	-
Project Tullie - Town Deal Fund	312,097	1,153,538	(56,505)	(127)	1,409,003
Project Tullie - Future High Streets Fund	569,487	491,236	(31,813)	-	1,028,910
Project Tullie - Match funding	450	-	-	-	450
Project Tullie - Arts Council England	509,688	1,274,665	(103,876)	(8,722)	1,671,755

25 FUNDS (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Project Tullie - National Lottery Heritage Fund	-	135,056	(135,056)	-	-
Volunteering Futures	29,255	-	(27,433)	413	2,235
Project Tullie - Phase 3 Delivery match funding	50,000	570,000	-	-	620,000
Carlisle LCEP	6,407	-	(3,645)	-	2,762
Brone Age Gold Arm Ring Art Fund grant	4,171	-	-	-	4,171
Backing the Blues exhibition	5,000	58,673	(69,872)	6,199	-
Uncovering Roman Carlisle	1,800	-	(1,800)	-	-
Cafe Refurbishment	75,650	13,350	(14,150)	(74,850)	-
Historic England grant for Gatehouse	35,073	105,219	(118)	-	140,174
Serena Korda Artwork	-	43,000	(53,949)	10,949	-
V&A Purchase Fund - Lowry painting	-	19,840	(24,840)	5,000	-
Weston Loans fund	-	30,000	(24,926)	-	5,074
Granada Foundation	-	3,000	(2,813)	-	187
Singh Twins fund	-	26,900	(27,402)	502	-
Total restricted funds	1,681,800	4,376,148	(1,063,522)	(60,636)	4,933,790
Total funds	3,611,808	6,243,656	(3,220,983)	-	6,634,481

The above note shows the funds movement for both the Group and the Charity, with the same total funds carried forward. The only funds movement difference between the Group and the Charity is unrestricted general funds with the individual Charity reflecting income of £1,463,717 (2024: £1,335,049) and expenditure of £1,567,978 (2024: £1,620,225).

The funding received for Project Tullie from Future High Streets Fund, Town Deal Fund, Arts Council and match funding are all in relation to Phase 2. The funding received for Project Tullie from National Lottery Heritage fund is in relation to Phase 3.

25 FUNDS (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General funds - all funds	538,824	1,482,458	(1,767,634)	(162,528)	91,120
Designated					
Cumbria Biodiversity Data Centre	153,996	102,849	(112,065)	-	144,780
Project Tullie	419,284	-	(27,714)	(10,440)	381,130
General Acquisitions	25,000	-	-	-	25,000
Cafe Investment	5,000	-	-	-	5,000
Property development fund	800,000	-	-	-	800,000
Costume Gallery	-	-	-	320,450	320,450
Fixed asset reserve	-	-	-	162,528	162,528
	1,403,280	102,849	(139,779)	472,538	1,838,888
Total unrestricted funds	1,942,104	1,585,307	(1,907,413)	310,010	1,930,008
Restricted funds					
National Portfolio Organisations	6,465	406,521	(369,419)	-	43,567
Curatorial and Collections Development	71,962	-	(71,962)	-	-
Costume Gallery	375,352	-	(54,902)	(320,450)	-
Bubble and Me	130	-	(130)	-	-
Once upon a Planet	24,839	-	(23,999)	-	840
Thriving Communities	41,855	-	(21,521)	-	20,334
John Ellerman Foundation	37,336	-	(29,710)	-	7,626
Pilgrim Trust	807	5,796	(5,993)	-	610
Wild Escape	2,179	300	(2,479)	-	-
Steps to Sustainability	23	10,000	(278)	-	9,745
Project Tullie - Town Deal Fund	249,465	99,217	(36,585)	-	312,097
Project Tullie - Future High Streets Fund	184,259	426,814	(41,586)	-	569,487
Project Tullie - Match funding	250	200	-	-	450
Project Tullie - Arts Council England	74,638	566,558	(121,616)	(9,892)	509,688

25 FUNDS (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Project Tullie - National Lottery Heritage Fund	-	250,668	(271,000)	20,332	-
Volunteering Futures	104,102	245,000	(319,847)	-	29,255
Project Tullie - Phase 3 Delivery match funding	-	50,000	-	-	50,000
Carlisle LCEP	5,671	1,500	(764)	-	6,407
Art Fund grant	-	3,500	(3,500)	-	-
Brone Age Gold Arm Ring Art Fund grant	-	55,000	(50,829)	-	4,171
Uncovering Roman Carlisle Exhibition: Digging Deeper	-	10,000	(10,000)	-	-
Headley Trust	-	7,500	(7,500)	-	-
Backing the Blues exhibition	-	5,454	(454)	-	5,000
Uncovering Roman Carlisle	-	1,800	-	-	1,800
Cafe Refurbishment	-	75,650	-	-	75,650
Historic England grant for Gatehouse	-	35,073	-	-	35,073
Total restricted funds	1,179,333	2,256,551	(1,444,074)	(310,010)	1,681,800
Total funds	3,121,437	3,841,858	(3,351,487)	-	3,611,808

25 FUNDS (continued)

Designated Funds

Cumbria Biodiversity Data Centre (CBDC) - Funds designated by Trustees towards the running of CBDC to offset future losses.

General Acquisitions - For the purchase of additions to the collection. During the year £5,000 was utilised towards the purchase of a Lowry painting.

Project Tullie - To support the capital development plan for the site. £120,455 (2024: £10,713) of the funds have been spent to purchase assets in the year which are included in the Assets in the Course of Construction. In addition, £108,179 of the funds have been spent on Project Tullie expenditure.

Café Investment - For the purchase of items to enhance visitor experience in the café. During the year the remaining balance of this fund was transferred to Project Tullie designated funds.

Property development fund - Provided by Cumberland Council for the increased costs in operating from the additional properties. During the year £150,000 of these funds have been expensed on the Cafe Refubishment works and this has been shown as a transfer to the restricted Cafe Refurbishment restricted fund.

Costume Gallery - This balance represents the Net Book Value of the fixed asset. At the year end this fund was transferred to be recognised within the Fixed asset reserve.

Fixed asset reserve - This balance represents the Net Book Value of the fixed assets held in unrestricted funds.

Restricted Funds

National Portfolio Organisations - Balance of annual funding from Arts Council England.

Curatorial and Collections Development - Donation towards the development and display of the Museum's collections. This fund provided the match funding for the Costume Gallery project.

Costume Gallery - Grant funding from DCMS Wolfson, Cumbria Local Enterprise Partnership (CLEP) and Garfield Weston for the development and installation of the new costume gallery. The remaining balance represented the Net Book Value of the Costume Gallery assets. During the previous year the remaining balance was transferred to designated funds, as there are no remaining restrictions on the funds.

Bubble & Me - Grant to further the opportunities for young people to explore identity, belonging and their sense of community through a series of creative projects.

John Ellerman Foundation - Grant received over two years towards curatorial salaries and project costs related to the rationalisation of the social history collections at Tullie House and Lakeland Arts. £949 of the funds was spent to purchase an asset in 2023 year end. Within the year end balance is £427 reflecting the Net Book Value of this asset.

25 FUNDS (continued)

Once upon a Planet - Grant received from the Esmée Fairbairn Collections Fund. The grant is for two years for the Once upon a Planet project to raise awareness and understanding of the climate crisis.

Pilgrim Trust - Grant received for the Luguvalium Explored Project : Unlocking the Potential of Tullie House's Internationally Significant Roman Collection. £949 of the funds was spent to purchase an asset in 2023 year end. Within the year end balance is £421 reflecting the Net Book Value of this asset.

Thriving Communities - Grant for recruitment of the Community Development Worker.

Wild Escape - Grant received for The Big Nature Takeover, an exciting celebration of our natural world and Tullie's amazing collections.

Steps to Sustainability - This is a NHLF funded programme run by the Social Enterprise Academy. The aim of the programme is to help get a new income-generating initiative off the ground.

Project Tullie - Future High Streets Fund - Grant received over two years to support the capital development plans for the site. £458,309 (2024: £507,124) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Match funding - Grant to support the capital development plan for the site.

Project Tullie - Arts Council England - Grant received to support the capital development plans for the site. £1,015,417 (2024: £431,474) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Town Deal Fund - Grant received over three years to support the capital development plans for the site. £1,233,006 (2024: £149,119) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Carlisle LCEP - Grants from Curious Minds and Cumbria County Council to support the work of the Carlisle LCEP (Local Cultural Education Partnership). The purpose of the LCEP is to bring together schools and formal learning providers with arts and culture organisations to better join up provision for children and young people in the city. Funding will be used to deliver activity, promote the partnership and provide paid support with coordination and admin.

Project Tullie Phase 3 Delivery match funding - Grants received towards Project Tullie.

Project Tullie - National Lottery Heritage Fund - Grant to support the capital development plan for the site.

25 FUNDS (continued)

Volunteering Futures - Brings together 10 strategic partners to deliver a large-scale, ambitious programme of volunteering in the cultural sector across the county. It is a two year project that will improve community wellbeing, grow capacity and workforce diversity across the Cumbrian culture sector and breakdown barriers to volunteering that exist across a large, complex, rural county. £4,967 of the funds was spent to purchase assets in the 2023 year end. Within the year end balance is £2,235 reflecting the Net Book Value of this asset.

Jonathan Ruffer Art Fund Grant - Grant received with the aim of developing interpretation and public engagement, developing new partnerships, institutional strategy and professional development.

Bronze Age Gold Arm Ring - Various grants received in the previous financial year to acquire the Bronze Age Gold Arm Ring. This is a shared ownership with Beacon Museum.

Uncovering Roman Carlisle: Digging Deeper exhibition - Grant received in the previous financial year from Holley Charitable Trust. This exhibition showcased the significant finds uncovered at Carlisle Cricket Club, as part of the Uncovering Roman Carlisle project.

Headley Trust - Grant received in the previous financial year for the Biodiversity Curator fund.

Backing the Blues exhibition - Working in partnership with Carlisle United football Club to run the exhibition. Funding of £5,000 was received in the previous financial year from Cumberland Council for the project. Additional grant received of £58,673.

Uncovering Roman Carlisle - Grant received from Cumberland Council for the learning team to run engagement activities at the cricket club dig at weekends and during the May half-term.

UK Shared Prosperity Fund - Cafe Refurbishment - Grant received from Cumberland Council - UK Shared Prosperity Fund for work to be completed on the Cafe refurbishments as part of Project Tullie. Last year included £45,500 of expenditure included in Assets in the Course of Construction, which have been capitalised as assets within the year. £150,000 of funds from the Property development fund were utilised for the refurbishment costs within the year. The remaining balance held is made up of the Net Book Value of the refurbishment assets of £224,850, this has all been transferred to the Fixed asset reserve within designated reserves as there are no longer any restrictions held.

Historic England grant for Gatehouse - Grant received for work to be completed on the Gatehouse as part of Project Tullie. £102,093 (2024: £5,675) of the funds have been spent to purchase assets in the year which are included in Assets in the Course of Construction.

Serena Korda Artwork - The need for a major new art installation within the new Phase 2 welcome area was identified in 2023. To facilitate this, funding was secured from the V&A Purchase Fund, Art Fund and the Henry Moore Foundation towards the acquisition and development of this large-scale sculptural piece by Serena Korda.

25 FUNDS (continued)

V&A Lowry painting - Funding was secured from the V&A Purchase Fund towards the joint acquisition (with the Beacon Museum and the Maryport Maritime Musem) of an LS Lowry drawing 'Church on the Quay, Maryport'. The total purchase price was £42,560, with remaining balance covered by contributions from Cumberland Council.

Weston Loans Fund - This fund supported the development of the Sheila Fell exhibition and associated delivery costs including transport, casual staffing, marketing and learning programmes. The Sheila Fell exhibition ran from November 2024 - March 2025.

Granada Foundation - This fund supported the development of the Sheila Fell exhibition and associated delivery costs including transport, casual staffing, marketing and learning programmes. The Sheila Fell exhibition ran from November 2024 - March 2025.

Singh Twins Fund - Funding was secured from the Art Fund of £9,900, V&A Arts Council of £5,000, and Contemporary Art Society of £12,000, towards the acquisition of Singh Twins artwork 'Indiennes: The Extended Triangle'.

Unrestricted Funds

Cumberland Council culture grant - Grant from Cumbria County Council to support the operation of Tullie House.

Culture Recovery Fund - The funding was designed to ensure cultural institutions can reopen after prolonged periods of closure due to the COVID pandemic, to ensure the future preservation and sustainability of the organisation and to ensure value for money in the organisation's future sustainability.

25 FUNDS (continued)

Transfers

During the year the following transfers were made:

£6,199 was transferred from unrestricted general funds to the Backing the Blues exhibition, to account for the overspend on the fund within the year.

£2,100 was transferred from unrestricted general funds to the Serena Korda Artwork fund which represented the committed contribution from free reserves to the project. Overall this project was overspent by £10,949 and the remaining funds were transferred from Project Tullie funding (£8,722 from Arts Council England funding and £127 from Town Deal Fund funding).

£413 was transferred from unrestricted general funds to the Volunteering Futures fund, to account for the overspend on the fund within the year.

£8,333 was transferred from unrestricted general funds to the Fixed asset reserve fund, representing the unrestricted assets purchased within the year.

£121,808 was transferred from Project Tullie designated funds to unrestricted general funds as part of a commitment to support the Museum during the period of closure during the Project Tullie capital development.

£5,000 was transferred from Cafe Investment to Project Tullie within designated reserves.

£5,000 was transferred from General Acquisitions designated fund to the V&A - Lowry painting fund which represented the committed contribution to the project.

£150,000 was transferred from the Property development designated fund to the Cafe Refurbishment restricted fund representing a contribution towards the Cafe Refurbishment costs. The balance of £224,850 was then transferred to the Fixed asset reserve.

£502 was transferred to the Singh Twins fund which represents the committed contribution from free reserves to the project.

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	778,732	4,054,498	4,833,230
Fixed asset investments	303,288	-	-	303,288
Current assets	661,102	830,839	879,292	2,371,233
Current liabilities	(873,270)	-	-	(873,270)
Total net assets	91,120	1,609,571	4,933,790	6,634,481

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	521,107	1,313,481	1,834,588
Fixed asset investments	303,288	-	-	303,288
Current assets	783,180	1,317,781	368,319	2,469,280
Current liabilities	(995,348)	-	-	(995,348)
Total net assets	91,120	1,838,888	1,681,800	3,611,808

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Charity

	Unrestricted funds			Total funds at 31 March 2025
	General £	Designated £	Other £	£
Tangible fixed assets	-	778,732	4,054,498	4,833,230
Fixed asset investments	303,289	-	-	303,289
Current assets	638,360	830,839	879,292	2,348,491
Current liabilities	(850,529)	-	-	(850,529)
Total net assets	91,120	1,609,571	4,933,790	6,634,481

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Tangible fixed assets	-	521,107	1,313,481	1,834,588
Fixed asset investments	303,289	-	-	303,289
Current assets	779,425	1,317,781	368,319	2,465,525
Current liabilities	(991,594)	-	-	(991,594)
Total net assets	91,120	1,838,888	1,681,800	3,611,808

27 ANALYSIS OF NET FUNDS

Group

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,538,010	(9,001)	1,529,009
Net debt	1,538,010	(9,001)	1,529,009

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,800,630	(262,620)	1,538,010
Net debt	1,800,630	(262,620)	1,538,010

Charity

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,530,577	(17,950)	1,512,627
Net debt	1,530,577	(17,950)	1,512,627

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,761,159	(230,582)	1,530,577
Net debt	1,761,159	(230,582)	1,530,577

28 RELATED PARTY TRANSACTIONS

Group
During the year the group made the following related party transactions:

Museum Director
In his role as Museum Director, the Director received remuneration in the year amounting to £100,462 (2024: £98,012)

Trustee patron payments
During the year the charity received total patron payments from Trustees of £3,100 (2024: £2,750).

Charity
During the year the charity made the following related party transactions:

Tullie House Museum and Art Gallery Trust (Trading) Limited
Tullie House Museum and Art Gallery Trust (Trading) Limited is a wholly owned subsidiary of Tullie House Museum and Art Gallery Trust. At the balance sheet date the amount due from Tullie House Museum and Art Gallery Trust (Trading) Limited was £35,893 (2024: £26,378).

Museum Director
In his role as Museum Director, the Director received remuneration in the year amounting to £100,462 (2024: £98,012).

Trustee patron payments
During the year the charity received total patron payments from Trustees of £3,100 (2024: £2,750).

29 SECURITY

The grant received from the Arts Council England for Project Tullie is secured by a fixed charge dated 14 December 2022 over the leasehold and freehold properties held by the Trust.

On 23 May 2025 two additional charges were registered. These being for the National Heritage Memorial Fund from the grant contract in September 2024, secured over leasehold property held by the Trust.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales - Charity number 1143235

Accounts

COMPANY REGISTRATION NUMBER: 07568957
CHARITY REGISTRATION NUMBER: 1143235

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

TULLIE

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr A J Smith CVO, Chair Ms C A M Thomson DL, Deputy Chair Mr A R Mackay, Museum Director Ms R Foy Ms M E Reid Fotheringham DL Mr C J Harrison Mr C W Glover Councillor E Lynch (appointed 30 May 2023 and retired 26 July 2024) Mr P G Callaghan Ms V Young Councillor A Quilter (appointed 30 May 2023 and retired 26 July 2024) Ms S J Parry
Secretary	Mr D A Gibson
Charity Registration Number	1143235
Company Registration Number	07568957
	The charity is incorporated in England and Wales.

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Registered and Principal Office	Tullie House Museum and Art Gallery Trust Castle Street Carlisle CA3 8TP
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle CA3 0JF

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2024

2023/24 has been a year of significant progress. Our community programme has adapted and grown, we commenced Year 1 of our new NPO (National Portfolio Organisation) investment programme with Arts Council England (ACE), we have successfully delivered a huge and much-heralded county-wide volunteering programme and most impactful of all, we have commenced Phase 2 of Project Tullie.

Phase 2 of Project Tullie, the museum's transformation capital development programme began in earnest in December 2023 with Cubby Construction Limited being appointed and commencing onsite building work. Cubby's role is to deliver the impressive architectural vision produced by De Matos Ryan, our imaginative London-based architects who have just completed the transformation of Young V&A, the shortlisted 2024 Museum of the Year.

Phase 2 focuses on creating a new welcome and entrance area and linking to the Castle Street property acquired by the Trust in 2022. The work involves some major infrastructure interventions and so once completed, the museum will look and feel very different. The iconic 1893 Gatehouse will be refurbished and cleaned with the arched entrance then mirrored via a new opening into a new link building which connects the former atrium with the Castle Street properties. A new shop, permanent gallery and community studio will be created with a lift providing improved access to the first floor. To enable construction to progress unimpeded, the museum closed at the end of December and aims to deliver a grand reopening in Autumn 2024.

The funding of Phase 2 has been made possible thanks to a grant of £2m from HM Treasury, now administered by ACE and funding from both the Town Deal and the Future High Streets Fund. In total over £4.6m will be invested in the scheme. We are indebted to Cumberland Council, who act as the Accountable Body for the latter two funding sources.

In addition to Phase 2, we have also taken advantage of being closed to refurbish the café, which the Trust will be running in-house once we reopen. A grant from the UK Shared Prosperity Fund is making a significant contribution to this investment.

Running in parallel with Phase 2 we have been moving through the Development Stage of Phase 3, funded by The National Lottery Heritage Fund (NLHF). The Development Phase has proven to be hugely advantageous as we have used the time to review and adapt our plans so that we can better respond to the priorities of the Trust and the NLHF. The Trust's top priorities remain community engagement and financial sustainability and we have now developed a scheme which delivers strongly on both.

It is clear from our consultation work for Phase 3 that our audiences, community groups and other vested parties appreciate what the museum has to offer but they want us to provide more – they want to see more of our collections, and they seek greater opportunity to engage with the collections. They want to be surprised and inspired but they also want to learn and participate. There is a growing demand for more activity for minority groups, for vulnerable people and for those seeking to maintain healthy and active lifestyles, such as our Dementia friendly sessions and working with neurodiverse groups in our 'Secret Garden'. All of this dovetails well with our revised Phase 3 plans. It also reflects the ACE and NLHF Investment Principles and helps deliver one of Cumberland Council's top priorities – 'improving health and wellbeing for all'.

Due to the need to close the museum, quarter four of 2023/24 saw delivery of our schools and family activity work pivoting so that delivery could be sustained. The schools programme became completely outreach based and achieved an 8% growth on the previous year. Our families work was also adapted and run with partners, such as the Library Service, Carlisle Youth Zone, and Watchtree Nature Reserve – this resulted in an impressive 50% increase in participation from the previous year. In addition to this, our core community programme has continued to grow and has embraced some important placemaking work with, for example, refugees and people seeking asylum.

The beginning of the year saw the new round of investment from ACE to the Cumbria Museum Consortium (CMC) via the NPO programme. Once again, the sector-leading partnership between Tullie, Wordsworth Grasmere and Lakeland Arts is maturing and pushing our ambitions to the next level. Over the next three years, we will focus our NPO investment on delivering more for our target groups, stretching our programmes to ensure they respond to our audience development plans, whilst also contributing more to our financial sustainability and making sure that we continue recent progress on collections research and commissioning from new and established artists. Environmental sustainability is a key theme of the CMC programme and so, in parallel with our work on Project Tullie, we will be looking to accelerate our carbon literacy training and continue to actively reduce our carbon emissions.

The two-year ACE funded Volunteering Futures project which CMC ran county-wide came to an end in April 2024. The Helping Hands project aimed to recruit and train volunteers to work in the cultural sector. The focus was very much about diversifying the volunteer workforce so that more people would be able to experience and support their local organisation. The project was very ambitious in its scope and reach – aiming to support every arts and culture based organisation in Cumbria from libraries to theatres and from cathedrals to festivals. Over 400 volunteers filled 517 roles and targets set for the recruitment of young people, Black, Brown and Minoritised People, and people with a disability or health condition were exceeded. 58% of the volunteers recruited were from the most deprived postcode areas in the county and 44.5% were unemployed. The challenge now is to ensure that the legacy of this successful project is built upon, ensuring, to the best of our ability, that the positive shift in volunteering across the county continues.

None of this work would have been possible without the financial support and commitment of our principal funders. The annual management fee from Cumberland Council allows us to care for the historic collections and continue to operate the museum as a community resource and tourist attraction. The Council has also been fully committed to Project Tullie, both in terms of providing a significant capital contribution and in being instrumental in helping us to problem-solve some of the many challenges we have faced when developing a large capital project. We are very grateful to the Council for their continued support.

The NPO funding from Arts Council England allows us to deliver a programme of events, exhibitions, and activity in support of their *Let's Create* strategy. Along with our CMC colleagues this NPO funding allows us to animate the collections, inspire curiosity, support wellbeing, support volunteering and aid healthy living. Our imaginative Project Tullie plans will provide the framework for us to do more of this in future years.

.....
Mr A J Smith CVO
Chair

.....
Mr A R Mackay
Museum Director

TRUSTEES' REPORT (INCORPORATING THE STRATEGIC AND DIRECTORS' REPORT)

The Trustees who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024. The annual report serves the purpose of a Trustees' report, strategic report and a director's report under company law.

OBJECTIVES AND ACTIVITIES

Tullie is a charitable trust established under the laws of England and is a company limited by guarantee. The directors of the company are the Trustees who are also the members with liability limited to £10.

The constitution of the company is set out in its Memorandum and Articles of Association dated 17 March 2011. The Trust's objects as set out in the Articles are:

'To advance the education of the public, including an understanding and appreciation of the arts, sciences and history, without prejudice to the generality of the foregoing through:

(a) The provision, operation and maintenance of the Tullie House Museum and Art Gallery and consistent with this object; any other museum or art gallery;

(b) The preservation, conservation and interpretation of:

- the collections managed by the Trust
- natural and human heritage, the landscape and the environment;

(c) The carrying out and dissemination of research.'

The Trustees have agreed that the pursuit of these charitable objects will be guided by our vision, our mission and our Manifesto.

Tullie's Vision:
Tullie is Carlisle's home of culture.

Creativity, wellbeing and self-discovery
Tullie has been a centre for community and learning since 1893 when it was opened as the city's 'Public Library, Museum and School of Art'. We want to celebrate these roots and represent them for 21st century audiences, using the museum's spaces and collections to inspire individual and collective creativity, wellbeing, and self-discovery.

The heartbeat of Carlisle's cultural life
We will use this history and legacy as a centre for inspiration as a unifying concept across all spaces, programmes and within Project Tullie. This will give coherency to a complicated site and make this physical and organisational transformation feel grounded, relevant, and authentic.

This is how we will be the heartbeat of Carlisle's cultural life.

Tullie's Mission is:
'To deliver an outstanding, inclusive and resilient museum that is a major cultural destination for the north, and which uses its collections to produce a world class public programme targeted at visitors and the people of Carlisle and engages a broad spectrum of audiences.'

Public benefit
The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

OUR MANIFESTO

Tullie is the heartbeat of Carlisle's cultural life.

We will inspire creativity, engage the senses and unlock imagination.

We will be immersive, compelling, and rooted in connection. We recognise the many forms that this can take – from self-discovery and quiet contemplation to active participation: everyone learns and engages differently.

We will provide a welcome, inclusive, safe space for everyone. We want to mean more to more people.

We will listen to the community, and together, we will use our skills, knowledge and experience to support wellbeing and help make Carlisle and Cumbria a thriving place for everyone.

Tullie uses collections, programmes and resources to tell stories and inspire learning, for life.

The collections are at the heart of everything we do. They belong to the people of Carlisle. We will research, explore, reveal, and share them together in relevant and meaningful ways.

We will work with our community to collect for tomorrow as well as today.

We will make connections across our collections and to the natural and human world around us.

Tullie is a catalyst to connect Carlisle and Cumbria to the world.

We will think freely, examine and challenge assumptions, embrace new ideas, respond to global issues and stand at the forefront of museum practice. We will act as champions for environmental sustainability, equity and inclusion.

We will nurture and develop effective creative partnerships with key organisations and individuals that can help us deliver this manifesto.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Organisation

Tullie House Museum and Art Gallery Trust ('the Trust') operates and manages Tullie House Museum and Art Gallery ('Tullie' or 'the museum') in Castle Street, Carlisle. The Trust leases a collections storage facility located in Longtown, approximately nine miles from the city centre. In 2014 the Trust was given access to Herbert Atkinson House in Abbey Street and this is now used for the Cumbria Biodiversity Data Centre and additional museum office space. All these premises are occupied under leases or licence by the Trust from Cumberland Council (formerly Carlisle City Council). The Trust manages the buildings and collections on behalf of the Council. In December 2022 the Museum Trust acquired the freehold of 6-24 Castle Street from Carlisle City Council and is developing these buildings as part of the museum estate.

Tullie was opened by the Carlisle Corporation as a museum in 1893. In the 1990s there were significant developments to the premises involving new gallery spaces, a restaurant, a shop, education facilities and storage. In 2001, a further gallery, the Millennium Gallery, and a rotunda that overlooks Carlisle Castle and the site of a historic Roman settlement, were opened. In 2011 the Millennium Gallery was reopened as our new Roman Frontier Gallery, which tells the story of the occupation of Carlisle and the border country under the Roman Empire and places this in a contemporary context.

In 2011 Carlisle City Council transferred the management of Tullie to a new charitable trust, at which time the employment contracts of Tullie staff were transferred from the City Council to the Trust. Cumberland Council continues to provide a management fee to the Trust, which is agreed on the basis of a rolling three-year business plan prepared by the Trust. A series of 30-year legal agreements commencing in 2011 underpin key aspects of the operational and contractual relationship between the Trust and the City Council.

The Trust is also an Arts Council England (ACE) National Portfolio Organisation (NPO) in its capacity as lead of the Cumbria Museums Consortium. The Consortium applies for NPO funding on a 3 or 4 yearly basis and this grant income is crucial for the Trust to be able to deliver its key work with communities, children and young people, temporary exhibitions and audience and organisational development projects.

The Trust also generates income through entry charges to the museum, through its retail outlet, its catering and corporate hospitality activities, via grants for education projects, collections, conservation and exhibitions, and through chargeable events.

The Trust was incorporated on 17 March 2011. It became a registered charity on 3 August 2011 (charity registration number 1143235). The charity's object is: 'to advance the education of the public, including an understanding and appreciation of the arts, sciences and history'. The charity has a subsidiary trading company, Tullie House Museum and Art Gallery Trust (Trading) Limited, a private limited company that was incorporated on 19 July 2011 (company registration number 07710513).

The Trustees delegate day-to-day management of the charity to the Museum Director, supported by the other members of the Senior Leadership Team. Trustees utilise their own skills, knowledge and experience in order to act in the best interests of the charity and are advised and guided by the expertise and views of key stakeholders, subject matter experts and the needs of the community.

The Board of Trustees
The Board of Trustees is comprised of between 6 and 15 members (currently 12), including two appointed by Cumberland Council. The Trustees agree the Trust's business strategy, business plans and key museological and administrative policies. They also agree financial and risk management policies and review performance. There are three Board Committees: the Audit and Risk Committee comprising four Trustees which oversees financial risk and controls; a Development Committee comprising three Trustees which is examining new methods of raising income and donations; and a Remuneration and Nominations Committee comprising of four Trustees which reviews the Trust Director and Senior Leadership Team's pay and performance and considers Trustee succession planning and nominations for new Trustees. There is also a Project Tullie Board which comprises of Trustees and members of the Senior Leadership Team and includes the addition of key partner representatives from Cumberland Council.

Recruitment and appointment of Trustees
Candidates for future Trustees are considered by the Nomination Committee which adopts various search processes depending on the nature of particular skills and experience required for vacant roles. The committee also has regard to the ability of candidates to contribute the required time commitments reliably and to the need for a suitably diverse and inclusive Board that is representative of the region, local communities and stakeholders. Trustees are subject to retirement by rotation at each Annual General Meeting except that Cumberland Council has the right to appoint (and remove according to its own practice and procedure) two elected Councillors as Trustees who are not subject to the same retirement by rotation process as other independent Trustees.

Induction and training of Trustees
Newly appointed Trustees are provided with a Trustee induction pack and associated training.

Pay policy for senior staff
The salary of the Museum Director is set by the Remuneration Committee of the Board, taking account of various performance indicators. The remuneration of other senior members of staff is determined by the Museum Director in close consultation with the Trustees and the guidance from national pay scales. Their individual performance is reviewed on a continuing basis.

ACHIEVEMENTS AND PERFORMANCE

LEARNING AND COMMUNITY ENGAGEMENT

Schools
In a year of huge change for the museum, Tullie's school programme has shifted significantly to become completely outreach based. With closure, we have been unable to welcome schools on site, so since September 2023 the team has taken the museum into the classroom. A total of 6,361 pupils engaged during 198 different sessions, up 8% on our annual target; 94 of these sessions were part of our new outreach programme.

We worked hard to update or completely re-work our workshops to make them appropriate for the classroom environment, showing the adaptability of the programme and our staff. Our new Teacher Advisory Panel, made up of 9 local teachers, has been a great asset in helping us shape our programme, advise on content and feedback on new workshops.

Alongside the schools' programme, in the summer term of 2023 we worked in depth with three schools as part of our *Once Upon a Planet* project, in partnership with Natural England. The focus was on helping the pupils discover more about their local habitats and gain a deeper understanding of the Climate Crisis.

"The delivery was superb and resources excellent. Such enthusiasm from Tullie staff. They were so well organised and really motivated the children. The children loved it. They were actively engaged throughout. I would have them back in a heartbeat. Thank you."

Spark! The Carlisle Local Cultural Education Partnership
As part of Tullie's ongoing commitment to leadership and collaboration with partners across the city, the Museum's learning team has continued to lead on the Carlisle LCEP (Local Cultural Education Partnership) called Spark! The LCEP's aim is to deliver high quality, joined-up activity for children and young people that supports creativity and enhances wellbeing, and is comprised of arts and culture organisations and formal education providers. It delivered a family open day at St Margaret Mary's Catholic Primary School in December and hosted a Spring Art Competition, displayed at Carlisle Library from March, attracting over 200 entries. The LCEP has three more open days planned for the coming year and an exciting large-scale Creative Careers event planned for young people.

Families
Tullie's family programme has had a bumper year, rising 51% on the previous year to engage with over 12,870 people. These strong figures were boosted by two new initiatives, drawing in new audiences and bringing the regular family audience back in record numbers.

In April, Tullie was pleased to take part in the Art Fund's national initiative *Wild Escape* running *The Big Nature Takeover* during the Easter Holiday, which culminated in a museum-wide *Earth Day* celebration on 22nd April. This additional funding enabled the museum to run 23 different events, host an artist in residence and welcome 1,456 people, to engage with the natural science collections and climate crisis message. Over 7,300 people visited Tullie's *Big Summer* event to take part in a huge selection of family activities, from commercial events like *BounceFest* and magic shows to free to access family gardening clubs and creative craft sessions. There was something for everyone!

During closure, the museum's model of family activity has shifted focus to work with local partners to continue our community engagement. Partnership work has been in place since January with Carlisle Library, Carlisle Youth Zone, Watchtree Nature Reserve and Currock and Botcherby Community Centres.

"So thankful for you all, you've made summer fun and affordable. Thanks!"

Young People
Tullie's work with young people was recognised in October, when it won the national Kids in Museums Family Friendly Award for Best Youth Project - Climate, for their work on *Once Upon a Planet*. A project which saw young people not only as an exhibition's target audience, but integral to its inception, creation, and delivery.

Tullie's Young Producer group continues to build on its remit to create events and activity for young people by young people. The group have been key contributors to consultation around Project Tullie, shaping the museum's future spaces and ensuring a youth voice is noticeable throughout. In August, they successfully delivered a Mini Summer Festival in the tranquil space of the Secret Garden, where over 150 people enjoyed live music, performances, artistic demonstrations and stalls. This brought new faces to Tullie and provided the Young Producers with excellent event planning experience. This focus on providing young people with skills in and knowledge of creative careers has become a key focus of the team's work, on the back of feedback from many young people that this is lacking in Carlisle and Cumbria. Tullie hosted 9 young people over 4 weeks for museum work experience placements in June and July, and a joint Tullie-LCEP Creative Careers taster event is planned.

Communities

Tullie's core community programme has continued to grow again this year, rising 20% on last year with 3,681 participants taking part in over 135 sessions. Alongside core monthly programmes, one off events such as the *Unity Festival* and hosting a pop up Windrush exhibition at Anti-Racist Cumbria's Summit have boosted numbers and widened audience reach.

Through the *Once Upon a Planet* community project, funded by the Esmee Fairbairn Foundation and Newcastle Building Society, Tullie built on connections made with people seeking refuge in Carlisle. Working with partners, Carlisle Refuge Action Group and Multicultural Cumbria, Tullie linked with groups living in hotels in the city and invited them to become a part of the project connecting Tullie's Secret Garden with the museum's natural science collections. The Secret Garden was used as a safe space for vulnerable members of the community, who are often uncomfortable to socialise in public green spaces. Building relationships with people from over ten different countries and learning about diverse cultural needs and interests was a rich and inspiring experience for all and there were 475 engagements with the project. Tullie are now recognised for their ability to meet the needs and interests of people seeking asylum and refuge and are regularly consulted for advice and partnerships.

The core monthly programme of community events, which are well loved and well attended, continue to flourish, and have all found temporary new homes during the museum's closure. Highlights for the groups include Tullie Art Group's Community Gallery exhibition and their enjoyment of the broad range of guest artists brought in to deliver demonstrations and creative prompts each month. Social History Groups were included in consultation about the new social history being displayed in a new gallery. The tutorials for Tullie Textiles and the continuation of the dementia friendly session Meet Me at the Museum continue to be popular, with sessions focusing on enjoyment, conversation and stimulation.

"Anything that provokes conversation memories and laughter is good. This session enables my dad and I to go to something we both enjoy."

"Meet Me at the Museum is the highlight of each month. It lifts both of our spirits, and we look forward to a good laugh each time."

Thriving Communities
Thanks to funding from the former Carlisle City Council, Tullie was able to deliver Phase 2 of Thriving Communities - a major city-wide partnership aimed at embedding social prescribing opportunities in Carlisle. Phase 1 ran from 2021 - 2022 and was funded by Arts Council England and the National Academy for Social Prescribing. This second phase was designed to build greater partnership and collaboration with community centres through the development of sustainable, long-term, audience-centred health and wellbeing opportunities.

Thriving Communities worked with six Carlisle community centres, delivering 40 sessions to over 291 attendees. As Thriving Communities comes to an end, the programme coordinator has worked to try to ensure the centres have been able to continue these sessions or develop them into new programmes.

Thriving Communities was led by Tullie and delivered in partnership with the former Carlisle City Council, Cumbria Wildlife Trust, Carlisle Healthcare, Susie Tate Projects and North Cumbria Integrated Care NHS Foundation Trust.

Tullie on Tour
Tullie on Tour is an outreach programme, funded as part of the Project Tullie Phase 3 National Lottery Heritage Fund (NLHF) Development Phase, which was led by a specially recruited Community Curator for the 6 months of the project, and over 1,462 people engaged with it. Venues have included community centres, care homes, parks, markets and sports grounds. The Community Curator, supported by volunteers, used specially created 'Talking Boxes' of collections objects to speak to communities about the stories, objects and facilities they would like to see created as part of Project Tullie. Due to the popularity of the programme, it has been decided to bring Tullie on Tour back in 2024, inspired by the lessons learnt from Thriving Communities and the social prescribing model. This new iteration will focus on delivering outreach sessions with a health and wellbeing focus to venues across Cumberland, concentrated on building relationships with groups and venues in West Cumbria.

EQUITY, DIVERSITY AND INCLUSION
Equity, diversity and inclusion (EDI) remains an important organisational priority, which spans systems, staffing and volunteering and visitor-facing operations. The Museum's priority protected characteristics continue to be age, race, disability, sexuality and socio-economic.

With Tullie closed for Project Tullie Phase 2 building work since December, the focus has been on reviewing what Tullie has achieved and put in place and then to develop a new EDI plan and onward direction of travel. The EDI group has worked closely with experts, Direct Access, commissioned as part of the Phase 3 Development Phase programme. Going forward the group will be reviewing suggestions and proposals from Direct Access and building these into a plan for developing the Phase 3 museum spaces, programmes, people and operations.

The Senior Leadership Team are in the process of working through a programme with colleagues in the Cumbria Museum Consortium, led by Anti-Racist Cumbria. This is another strand of work that will feed into staffing and volunteering, curatorial and learning priorities, visitor experience and programming.

The recruitment of diverse volunteers, with a particular focus on age, disability and race will continue to be a priority when Tullie reopens and volunteering resumes fully. Recruiting Community Board members with protected characteristics is also an ongoing priority and an event to attract new members will be occurring in summer 2024.

ENVIRONMENTAL

Since 2020 the Trust has been working towards its Environmental Action Plan; to reduce our energy consumption and impact, to increase awareness of environmental issues and focus on sustainability to achieve net-zero by 2035.

Our Environmental Team continues to meet regularly to monitor and update on progress. Significant progress has been made this year. With data now available from our data partner Pilio, we are now able to quantify and track our reductions. Between 2019-20 and 2022-23 we have seen a reduction of:

- Gas - 34%
- Electricity - 38%

We continue to use Pilio to upload data and track monthly and quarterly changes and highlight where improvements can be made.

- In October 2023 we won the Kids in Museums Family Friendly Museum Award in the category Best Youth Project - Climate. This was for our co-curated project and exhibition Once Upon a Planet. Working with a group of Young Advisors we used the museum collections to provoke conversation, reflection, and action on climate change.
- We used our experiences to help others in the sector who are perhaps not as far along their net-zero journey (e.g. in September Katie Proud and Gavin Campbell hosted Sunderland Culture and explained some of the improvements we have made. Earlier in the year Katie Proud filmed a case study for Julie's Bicycle on the work that we have been doing at Tullie).
- We have begun work to reduce our Scope 3 emissions. This scope mainly consists of procurement methods and suppliers. We have contacted our top 50 suppliers (based on total spend) and asked them to complete our environmental survey about how environmentally sustainable they are and where they are on this journey. By using more sustainable and local suppliers, this should help reduce our scope 3 emissions. Work is ongoing.
- 20 members of Tullie staff have taken part in Carbon Literacy training. Reducing emissions relies on every single person in the organisation being aware of the carbon impacts of their choices and feeling motivated and supported to take action. By the end of 2024 all staff will have had this training.

Project Tullie gives us the opportunity to continue our environmental best practice. Environmental considerations are being considered in all areas including catering, retail and buildings and maintenance. For example, installing an air source heat pump, carrying out an environmental stock take annually and using more local suppliers. We have recently appointed environmental sustainability consultants *3*Adapt to review our existing strategy and consolidate into a holistic and usable document that will inform policies and guide existing operations.

WORKING IN PARTNERSHIP

The impact and reach that Tullie achieves is only possible thanks to the support and commitment of a wide range of inspiring and mission-aligned organisations. These partnerships assist us to deliver our Manifesto and play a vital role in helping achieve our twin priorities of financial sustainability and community engagement.

Our partnership with Cumberland Council, the unitary authority formed in April 2023 from three district councils and Cumbria County Council, is critically important. The collections and the majority of the property which the Museum Trust cares for and operates is owned by the Council and run by Tullie, via a management fee, on its behalf. Work on Phases 2 and 3 of Project Tullie rely on the Council as the freeholder to support the ambitious plans to regenerate not only the museum, but also the cultural offer of the city and the surrounding high street. That Project Tullie is progressing so well is testimony to the new strengthened relationship between the two organisations.

Arts Council England (ACE) invest in the Cumbria Museums Consortium (CMC), a formal partnership, led by Tullie, which also includes Lakeland Arts and Wordsworth Grasmere. Together, CMC are a National Portfolio Organisation (NPO). ACE renewed its commitment to CMC as an NPO over an initial three-year term, which has subsequently been extended to four, covering 2023/24 to 2026/27. In exchange for this investment, CMC is required to support the delivery of the ACE national strategy, *Let's Create*. From a Tullie perspective, NPO funding allows the museum to deliver a large part of its award-winning community activities, including the extensive learning programme.

Leadership is provided to the wider county-wide museum ecology via CMC and its relationship with Museum Development North West (MDNW) and the Cumbria Museum Directors Group (CMDG). Both of these partnerships focus on supporting the 20+ smaller museums in Cumbria, from Keswick Museum to Kendal Museum and from the Dock Museum to the Beacon. MDNW, a formal partnership of the Manchester Partnership, Lancashire Museum Service and CMC, is recognised by ACE as an Investment Principles Support Organisation (IPSO) which means that similar to an NPO, it receives financial support from ACE. There are Museum Development (MD) organisations across all of the English regions and ACE have recently announced the intention to merge these into larger more strategic bodies. MDNW will therefore combine with MD Yorkshire and MD North East to create Museum Development North. MDNW dovetails with CMDG and is chaired by one of the three CMC Directors.

A major strand of CMC's work over the past 12 months has been in delivering the county-wide volunteering project 'Helping Hands'. Due to the complexity of involving all art forms and geographical scale of this ACE funded project, it could only be delivered in partnership. In addition to the 45 host partner organisations, a wide range of strategic partners were also involved including Cumbria Deaf Association, Cumbria Council for Volunteer Services and Anti-Racist Cumbria. The two-year project will conclude shortly after March 2024 with the production of a detailed evaluation report to ensure that there is a sustainable legacy to this impressively impactful project.

FUNDED COLLECTIONS PROJECTS

Once Upon a Planet

This major two-year project funded by the Esmée Fairbairn Collections Fund, administered by the Museums Association, concluded with a final year focused on connecting schools and communities to Tullie's Designated natural science collection.

In 2022 a second 'asylum hotel' for people seeking refuge and asylum opened in the city. Both hotels had limited outdoor space and some residents felt unsafe in the community. Tullie was also aware that there were many different nationalities staying in the hotels and, therefore, people would have unique perspectives. After attending multi-agency meetings to find out about residents' needs, we felt that the project was an ideal fit for the group's interests, needs and schedules. These focused on participating in meaningful community activity, where they could develop new skills, make new connections, and give back to the city in a safe space. The people we ended up engaging with for this project were seeking asylum from countries including Eritrea, Iran, Iraq, Afghanistan, Syria, Sudan, Yemen, Ethiopia, and Somalia.

Across the summer of 2023, Tullie delivered 17 sessions in the Secret Garden with this community group. Participant numbers per session varied from 20 to 50; the total number of individual participants was over 100, and the total number of engagements was over 450.

The key output for this project was to develop new, creative interpretation for Tullie's herbarium collection. This included art photography and creative writing focusing on language, reflections, and feelings. Alongside physical interpretation on site and an exhibition in the main Tullie garden, participants created a zine to celebrate the project and share curated responses. The project was structured around the 5 Ways to Wellbeing. The 5 Ways are an accessible framing method for project planning, monitoring and evaluation as they demonstrate a continuous thread of value alongside tailored activity outcomes. In our case the outcomes were museum connection, creativity, self-expression, gardening, wellbeing and more. The curatorial team also accessioned the flowering plants specimens that the Secret Garden group gathered and recorded, along with their biographies and experiences, providing a lasting record of the project within the permanent museum collection.

In the Summer term of 2023, the project team worked with three schools to focus on a different local habitat from woodlands to peat bogs and hay meadows. 65 pupils took part in the project and each class took part in 4+ sessions, with staff from Tullie and Natural England. The children learnt about their habitat through visits to the museum and engagement with the collection, site visits to nature reserves and projects back at school, including creative responses and work with artists. This work was brought together during a sharing day and made into a zine reflecting the children's work and experiences. Two schools did additional work to improve their sites for wildlife, building a mini-beast hotel and harvesting seeds from the hay meadow to replant in their school grounds. The project's key focus was for the pupils to gain a deeper understanding of their habitat through direct experience with nature and experts working in the field. This enabled them to understand the impacts of climate change and biodiversity loss, but also crucially how they can make a difference at school and at home.

As part of the curatorial legacy of the project, the Biodiversity Curator worked with colleagues to create a Natural Sciences Forward Plan and Strategic Vision. This contained key learning from the Once Upon a Planet project and is a direct response to conversations and consultation carried out over the two years with staff, volunteers, and participants. The vision mirrors the format of Tullie's manifesto to ensure it aligns clearly with the organisation's other strategic documents.

The project also provided funding for the purchase of essential pieces of storage equipment for the Natural Science stores. This includes cabinets to safely store key taxidermy specimens of extinct species, an air purification unit to facilitate safer working in the Etymology Store and a shelving unit with museum grade drawers for lepidoptera collection (winged insects including butterflies and moths). Alongside the conservation of specimens for direct engagement, this has significantly improved store accessibility for visitors and researchers.

In October 2023, the project was recognized with a national award by Kids in Museums for 'Best Youth Project – Climate'. This celebrated Tullie's work with the Young Advisors, the youth-delivered wrap around engagement programme linked to the exhibition, and the Climate Museum Young Associate placement in Year 1. The judges said the win was due in part to how ambitious the project was and how well the youth voice was embedded into the work. The project was also shortlisted for the Museums + Heritage 'Sustainable Project of the Year.'

Luguvalium Unlocked
In 2022, Tullie received £20,000 from the Pilgrim Trust to tackle a collection the museum had acquired over 20 years ago. When the Carlisle Archaeological Unit ceased to operate in 2001, Tullie rescued thousands of boxes of archaeological material from excavations across Cumbria. These boxes were not catalogued to museum standards and were therefore inaccessible to researchers.

Across the course of the two years, the Pilgrim Trust funds enabled Tullie to employ a Documentation Assistant, who then trained a team of volunteers to inventory an impressive total of 6,825 boxes. These boxes were barcoded so that they are fully searchable on Tullie's Collections Management System software. Crucially, the second stage of the project relocated the boxes within the off-site store so that they are organised by excavation site and type of material. This enabled the collection to be more accessible for researchers and freed up two bays (the equivalent of 100 shelves) worth of space. This has increased storage capacity, allowing incoming objects from recent excavations, once they arrive, to be housed safely and securely. This will help alleviate county-wide backlogs within professional archaeology units.

A secondary objective of the project was to condition check a proportion of the leather objects. Tullie cares for one of the largest collections of organic archaeological objects in the UK, and the significance of this collection justified a further award of £8,300 in 2023 from the Leathersellers Company Charitable Fund. This paid for a group of specialist conservators from the Leather Conservation Centre to assess the collection and provide a package of training for Tullie staff to continue the condition checking process. The Pilgrim Trust Documentation Assistant and the Human History Curator attended the ICON and Archaeological Leather Group conference 'Save our Skins!' in June 2023, to deliver a paper on the success of the project.

In total, the volunteer team contributed 490 hours of work. The professional development opportunities created by the project enabled the Documentation Assistant to begin her Associateship of the Museum Association. Tullie has already hosted multiple visits from academic researchers, who have been able to access these previously inaccessible archaeological sites. The project objective to 'unlock' the collections has been a resounding success.

De-Tabooing Disposal in Regional Museums
Alongside our Cumbria Museum Consortium partners Lakeland Arts, Tullie was awarded a grant of £90,000 from the John Ellerman Foundation received in two parts over 2023 and 2025 financial years to de-taboo museum disposals across the two museums. The principal aim of the project is to review and refine Tullie's social history and costume collections, by deaccessioning objects which no longer meet the requirements of the Collections Development Policy.

The Project Curator spent the first year of the project researching best practice at other museums, updating Tullie's documentation, and preparing disposal proposals for over 200 objects. These are primarily objects in poor condition, or which have no Cumberland provenance, and which could be used by community groups or would tell a stronger story in a different museum. The disposal proposals were reviewed by the Collections Development Panel, Senior Leadership Team and finally Cumberland Council.

Disseminating the lessons that the team have learned has been a crucial aspect of the overall project. The Project Curator delivered a paper on identifying mould at the ICON Collections Care AGM in April 2023, gave a presentation at the MA Disposals training day in June 2023 and delivered a paper with the Human History Curator on sustainability and disposals at the Social History Curators Group conference in June 2023. Feedback from these events was overwhelmingly positive, and Tullie received requests to share resources from organisations as varied as the Parliamentary Archives, the Zaha Hadid Foundation and National Libraries Scotland.

The Project Curator was also involved in the initial testing phase for the new Museums Association resource, 'Off the Shelf: a toolkit for ethical transfer, reuse and disposal.' Her feedback from someone actively engaged in a rationalisation project was implemented into the final version of the guidance. The second year will focus on the rehoming element of the project, which will involve transferring the objects to more suitable organisations.

EXHIBITIONS
During 2023- 2024 the Temporary Exhibitions Gallery space was used in a hybrid way, mixing Tullie's usual programme of innovative exhibitions with a programme of commercial activities.

The Legend of King Arthur, a Pre-Raphaelite Love Story
This exhibition comprised of over 65 loans of Pre-Raphaelite paintings, sketches and tapestries from major museums across the country, and one from the Art Gallery of Ontario. Lenders included the V&A, TATE, Birmingham Museums, Leeds Art Gallery, Manchester Art Gallery, the Whitworth and the National Trust. The artists included William Morris, Edward Burne-Jones, Dante Gabriel Rossetti, Arthur Hughes, Lizzie Siddal, William Holman Hunt and John Everett Millais. At the end of the year, visitor figures were 6,476; figures from the previous financial year were 5,735, making a total of 12,211.

Family engagement took place in the 'castle' created in the gallery, which had objects from Tullie's human history and natural sciences collections, together with games and books to enjoy by the fireplace and Pre-Raphaelite inspired dressing up. Life Drawing sessions continued to run in the gallery.

Commercial Activity
Potential building work for Project Tullie meant nothing was programmed in the gallery from June 2023 until Autumn 2024. The gallery was used for commercial events for the summer period.

Allusions of Value
24 June - 18 July 2023
The delayed start on Project Tullie meant that there were no displays in the gallery. The Applied Sciences Unit at UCLAN made a timely approach to hire the gallery for two months, leading to an interesting partnership which culminated in an exhibition of photographs of public value scenes by Rick Wylie. These images from across Cumbria were well-received. The exhibition was produced externally, with no supporting engagement activities from Tullie, and attracted 1,344 visitors in just under 5 weeks.

Digging Deeper: Uncovering Roman Carlisle
23 September - 11 November 2023, then extended until 23 December 2023

"Truly amazing, probably the best Roman artefacts I have seen."

This popular exhibition attracted 7,650 visitors in 14 weeks. It was planned and installed quickly, in response to the discovery of two monumental stone heads, excavated at the Roman Bathhouse site in Stanwix in the summer. Supported by Cumberland Council and Wardell Armstrong, we selected key recent finds to exhibit. As they were newly excavated, little or no research had been carried out on them, we decided to restage the original Uncovering Roman Carlisle exhibition from 2022, alongside the new finds. Diversity and inclusion were at the centre of our planning: the film was fully captioned and the audio featuring volunteers, which accompanied the drone footage, had text to accompany it. Following feedback on text size for interpretation, the boards all had large fonts and the text panel for the heads was at an elevated height for easy reading.

RESEARCH
The collections at Tullie have contributed to the research of several PhD candidates in the past year:

- Tiles from Cumbrian sites were studied as part of a project to create a typology of Roman flue tiles at the University of Kent.
- Fabrics produced by Morton Sundour in Carlisle were examined in relation to the historic use of synthetic dyes as part of a thesis across the departments of the History of Art and Chemistry at the University of Glasgow.
- A selection of 19th century dresses was used by a researcher at Birkbeck College, University of London, for their work exploring the curation of Victorian fashion in UK museums across the 20th century.
- The tombstone of a woman called Tancorix was included in a comparative study of Romano-British funerary inscriptions at the University of Liverpool.

- Several altars found in Cumbria were analysed as part of a project at Yale University to investigate altars from the frontiers of the Roman Empire.

Additional research projects included:

- A researcher from the Roman Inscriptions of Britain project returned to Tullie, to obtain further information about objects in the collection to include in their extensive online database. The fully searchable website contains nearly 3,000 records, 473 of which are of objects in the Tullie collection.
- Tullie's Viking combs are being analysed as part of a research project at the University of York, which seeks to identify whether the combs are made from the antlers of reindeer or red deer. Samples of each comb have been taken and will be investigated using Zooarchaeology by Mass Spectrometry, to identify the exact animal species. The results will provide evidence for Viking trade patterns and the data from Tullie's combs will join a database which includes samples from collections in Iceland, Greenland, Scandinavia, the Netherlands, Poland and Germany.

FUTURE PLANS AND OBJECTIVES

Project Tullie will dominate the Trust's work over the next five or six years. Phase 2 is scheduled to be completed in 2024 with only a very small window before Phase 3 commences. Phase 3 will rely on a positive Stage 2 application to The National Lottery Heritage Fund (NLHF) and the significant match-funding required to have been successfully secured.

It is hoped that Phase 2 can be strengthened by securing funding to deliver adjacent work, incorporating the Gatehouse building, the café and the remaining Castle Street properties – all of these fall outside of the current scope of Phase 2, but could be incorporated if external funding can be secured within a realistic time period.

Phase 3 is costed at £6.7m and comprises a major redevelopment of the Border Galleries into an innovative hybrid space that combines collections with active participation – the Active Gallery – and a new learning suite, complete with ancillary facilities and seamless behind the scenes connectivity. In anticipation of NLHF and fundraising success, work is planned to commence in spring 2025.

Phase 4 is also progressing following the commitment of the Borderlands Growth Scheme to pledge £1m towards a unique Roman-themed children's experience. This is still in the early stages of development and will require significant match funding but it has been prioritised as projections indicate that it could make a significant contribution to income generation and therefore support the ambition to make the organisation more sustainable.

Over the next two years, the Trust will be working closely with Cumberland Council to ensure that museum developments support the Council's strategic plan, especially with the priorities focusing on health and wellbeing and placemaking. Tullie is already delivering in these areas and will be looking to strengthen these even further as our relationship with the new Council matures.

In addition to growing our earned income from admissions and commercial activity, fundraising is and will remain a priority for the foreseeable future. The match funding campaigns that support Project Tullie have opened new opportunities and relationships – the challenge is to maintain and develop these relationships as we deliver our futureplan phases.

CUMBRIA BIODIVERSITY DATA CENTRE (CBDC)

Cumbria Biodiversity Data Centre continues to be a hosted centre at Tullie and is involved in new developments at the museum through Project Tullie. One of the most significant has been through the Carlisle Gallery which will open later in 2024 and will feature a fallow deer inspired by the earliest records in the CBDC database. CBDC has been pleased to work with Biodiversity Curator, Wednesday Batchelor, and artist, Nicole Bishop, to inform this exciting installation.

During 2023, CBDC undertook a governance review which has allowed the centre to re-focus on the core activities of collating, managing and analysing species, habitat and site data as well as acknowledging the importance of geodiversity in the data we collate and make available. Our slightly adjusted mission to reflect this work is:

To bring together, objectively analyse and make available information on Cumbria's ecodiversity including natural history, wildlife sites and habitats (biodiversity) as well as geodiversity for education, research and decision making across a range of sectors.

Over the last year, CBDC has worked closely with Westmorland and Furness Council who are the Responsible Authority for the Cumbrian Local Nature Recovery Strategy which is due to be published in March 2025 and will contribute to an England-wide network of such strategies. This has involved updating the habitat basemap and networks originally developed as part of the pilot project in 2021/2022 and informing the work to identify key species to be included in the strategy. This work will continue into 2024, with the creation of new interactive maps.

A major development for CBDC is the reinstatement of the Cumbria County Wildlife Sites Project. County Wildlife Sites are sites of local wildlife significance that are protected from development by planning regulations. Many of these sites have not been surveyed since they were designated as County Wildlife Sites in the 1990s while others have not been surveyed for more than 15 years. As a result of the Local Nature Recovery Strategy and other emerging initiatives, it was recognised that there is a need to instigate a regular surveying and monitoring programme for the 1600 sites across Cumbria. Working with Cumbria Wildlife Trust, CBDC started work on the project in January 2024, with staff being recruited to start surveying sites in April 2024. The CBDC team has therefore expanded to meet the needs of this exciting project which will generate considerable data for the county-wide species, habitat and site databases.

The Fellfoot Forward Landscape Partnership Scheme, led by the North Pennines National Landscape and involving a large array of organisations and individuals from across North Cumbria and further afield, continued in 2023 with CBDC involvement in a range of training and surveying events across the scheme area. The focus was on providing training to volunteers and community groups to enable them to carry out wildlife recording activities but with a focus on habitat surveying and potentially contributing to County Wildlife Site surveys. The events were all very well attended and led to the generation of over 1,000 records.

CBDC has also been involved in a number of other projects including the East of Eden Nature Recovery Project in East Cumbria and one of the six national projects announced by the Government in 2023. Initial work for the project led to the creation of an interactive project map and digitisation of historic habitat data to inform habitat changes over time. CBDC is also involved in a Cumbria Development Education Centre project which seeks to empower young people to take action in their communities for climate change and biodiversity. CBDC will provide training on recording approaches and has launched Cumbria Wild Watch to engage schools across the county with wildlife recording after running a very successful workshop in Kendal in July 2023.

Throughout 2023, CBDC was involved in a number of engagement events that provided opportunities and support for the Cumbrian wildlife recording and surveying community. CBDC organised two Recording Days, at Acorn Bank Garden and Woodland near Penrith and North Walney Nature Reserve near Barrow, as well as organising a number of recording sessions as part of Fellfoot Forward. Such events enable recorders with different specialisms to come together at one site and work together to survey a site for a landowner, generating hundreds of records for each site. The annual Cumbria Recorders' Conference, which is organised by CBDC, took place in February 2024 and was held for the first time in its history outside Tullie as a result of the closure of the museum. After last year's hybrid event, this was an in-person conference and was fully booked with around 100 participants.

CBDC was also involved in public engagement events, including a number at Tullie, and contributing to events such as the Festival of Nature at Talkin Tarn. These events along with the hugely important contributions made by the hundreds of volunteer recorders across Cumbria, led to over 100,000 records being added to the CBDC species database which now stands at over 2.6 million individual records.

CUMBRIA MUSEUM CONSORTIUM

This has been the first of a new, three-year Arts Council England investment round for Cumbria Museum Consortium (CMC). Thanks to annual funding of £1,187,313, Tullie has once again led the partnership with Wordsworth Grasmere and Lakeland Arts.

Central to the consortium's shared work programme is a renewed commitment to equality of access to our museums and collections for visitors, audiences, and workforce.

The Helping Hands project has been CMC's key shared focus in this work. Supported by a £490,000 grant over the last two years from Arts Council England through the Volunteering Futures fund, and as part of the pioneering £7 million initiative launched by DCMS in 2021, this project has catalysed a shift in volunteering within cultural organisations throughout Cumbria.

A two-year project, Helping Hands concluded in April 2024 having achieved remarkable milestones. 420 volunteers were placed into a diverse range of roles across not only Cumbrian museums, but also theatres, arts centres and historic sites. CMC collaborated with more than 40 cultural and community partners, supporting best-practice in inclusivity and offering high quality opportunities for people to enhance their skills and meet new people.

The project reach was extensive, engaging over 825 participants and making significant strides in enhancing community well-being, developing diversity in teams, combating loneliness and isolation, and breaking down barriers to volunteering.

Helping Hands included a wide-ranging training programme for staff working within cultural organisations, designed to boost understanding of the barriers that prevent people from volunteering. Courses included Disability Equality, Deaf Awareness, Autism Awareness, LGBTQ Awareness and Anti Racism – the majority designed and delivered by our local specialist support partners, such as Cumbria Deaf Association. In total there were 392 attendances, including 148 by CMC staff.

A final conference, held in February, explored the invaluable insights and experiences gained with 80 Helping Hands partner representatives, stakeholders and volunteers. This gathering was not just a celebration of project achievements but a platform for sharing the profound lessons learned about inclusive volunteer practice. The most significant of these can be summed up as the need for a 'person first' not 'role first' approach.

Working towards a deeper understanding of racism, senior leaders across CMC have undertaken a year-long structured programme of work with Anti Racist Cumbria. The first phase of five participatory modules has paved the way for museum audits and preparation of action plans over the next twelve months. The aim is to effect organisational change so that CMC museums become safe, relevant and welcoming spaces for everyone – whether they are staff members, volunteers, visitors or participants.

Achieving Carbon Zero has been another focus for shared working across CMC, with a working group established to explore challenges and share learning. CMC also joined the Zero Carbon Cumbria Partnership to benefit from and contribute to countywide net zero initiatives. In addition, with support from Museum Development North West, a team of CMC museum staff trained as Carbon Literacy trainers. Then, in the early months of 2024, just under 50 colleagues attended Carbon Literacy training sessions held across consortium sites. Each participant pledged their own carbon reduction actions and these are now informing organisational plans.

STRATEGIC REPORT

The following sections form the strategic report of the charity.

FINANCIAL PERFORMANCE

The operational outcome for the year is a net deficit before non-recurring items of £47,000 (2023: operational net deficit £449,000). Deficits in the 2022 and 2023 financial years were materially offset by items of non-recurring income as illustrated in the table below:

	2019/ 2020 £000	2020/ 2021 £000	2021/ 2022 £000	2022/ 2023 £000	2023/ 2024 £000
Operating surplus/(deficit) before non-recurring income – unrestricted income	313	24	(246)	(449)	(47)
Coronavirus related support grants	7	755	204	-	-
One off management fee for work on buildings transferred to Tullie	-	-	-	800	-
Business rates rebate for previous years	-	-	-	302	35
Operational surplus/ (deficit) after non-recurring income – unrestricted income	320	779	(42)	653	(12)
Restricted income less expenditure	97	170	(105)	551	502
Overall net surplus/(deficit)	417	949	(147)	1,204	490

Net restricted income less expenditure of £502,000 (2023: £551,000) represents timing differences between receiving and spending restricted funds principally those relating to Project Tullie.

The museum temporarily closed for major capital works at the end of December 2023. The Trading Company commercial activities continued to generate significant turnover during the reduced trading period. The café function operated a reduced offer from October to December 2023 reducing catering income by 80%, despite this trading activities generated a profit donated to the Trust of £26,378 (2023: £48,167). Increased energy costs continue to impact free reserves with costs in 2024 increasing by a further 10% on the previous year.

Visitor numbers remained stable and in the 9-month trading period were equivalent to the same period in 2022/23.

The Trust's total reserves at 31 March 2024 were £3,611,808 (2023: £3,121,437). These total reserves are made up of unrestricted reserves £91,120 (2023: £538,824) designated reserves of £1,838,888 (2023: £1,403,280) and restricted reserves of £1,681,800 (2023: £1,179,333). Details of these funds are shown in note 25.

RESERVES POLICY

Each year the Trustees consider the amount of unrestricted reserves to designate to cover the costs of particular projects included in the business plan. In addition, the Trustees consider levels of risk associated with major categories of income and expenditure comprising the budget for the year ahead and the latest business plan, and derive from that assessment a target range of free reserves. This target range is currently set at £250,000 to £350,000.

Trustees believe that the long-term financial sustainability of the museum is dependent on progressing Project Tullie. The balance of reserves designated for the purpose stands at £381,130 and these are expected to be defrayed over the next two years. Trustees also designate by default the reserves held on behalf of the Cumbria Biodiversity Data Centre which are considered to be appropriate to cover the anticipated future reductions in funding.

After setting aside designated reserves, the remaining unrestricted reserves amount to £91,120. This is lower than the target range for free reserves and is as expected in the business plan. Trustees have carefully considered cashflow projections and are satisfied they are sufficient to meet the ongoing needs of the Trust.

Investment Policy

The Trust hold an investment account which is reviewed regularly by the Trustees.

RISK MANAGEMENT

All significant activities undertaken by the Trust are subject to a prior risk review before implementation. Major risks identified are ranked in terms of their potential impact and likelihood.

The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks and adoption of mitigating measures including disaster recovery plans.
- Embedding risk identification and assessment within operating procedures.
- A clear structure of delegated authority and control.
- Maintaining reserves in line with set policies.

The risk register is regularly reviewed by both the Audit and Risk Committee and the Trust Board. Appended to the main Tullie strategic and operational risk register are specific risk registers for both CMC activity and Project Tullie. The current top risks identified are:

(1) Failure to meet fundraising targets - the lower number of visitors returning to the museum post-closure results in reduced income for the Trust. Due to the moving timeline of Phase 2 of Project Tullie, programming has been reactive rather than planned and therefore it has been difficult to maintain any momentum. The Project Tullie developments are also at risk if funding for each phase is not secured.

(2) Reduction in agility of the Trust's finances to be able to respond to any urgent investment need outwith the scope of Project Tullie. Control of non-budgeted expenditure and financial monitoring to mitigate risk.

(3) Changes in national or local government policy leading to a loss of funding and support for museums - Cumbria has undergone a local government review resulting in Carlisle City Council being subsumed into Cumberland Council. Trustees and the Director have worked hard to establish effective communication with the new members and officers to ensure that all key personnel are aware of our impact and the need for continued support.

FINANCIAL INSTRUMENTS

Objectives and policies

The Trust's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the Board of Trustees.

Cash flow risk

The Trust's activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flows.

Credit risk

The Trust's principal financial assets are bank balances and cash, trade and other receivables and investments. The Trustees have considered the risks that affect the day to day operations and have implemented procedures that are appropriate to the size of the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of Tullie House Museum and Art Gallery Trust for the purposes of company law) are responsible for preparing the Trustees' report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company (and the group) and of the incoming resources and application of resources, including its income and expenditure, of the charitable company/group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for maintaining proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

Each Trustee has taken steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

REAPPOINTMENT OF AUDITOR

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the Trustees of the charity on 26 July 2024 and signed on its behalf by:

.....	.....
Mr A J Smith CVO	Ms C A M Thomson DL
Trustee	Trustee

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

OPINION

We have audited the financial statements of Tullie House Museum and Art Gallery Trust (the 'charitable parent company') and its subsidiary (together the 'group') for the year ended 31 March 2024, which comprise the Consolidated statement of financial activities (including the income and expenditure account), Consolidated balance sheet, Balance sheet, Consolidated statement of cash flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 26], the Trustees' (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

• Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
• Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
• Considering the risk of acts by the group which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

• Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
• Gaining an understanding of the internal controls established to mitigate risks related to fraud;
• Discussing amongst the engagement team the risks of fraud; and
• Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable parent company's members , as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable parent company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and the charitable parent company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 26 July 2024

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations, legacies and grants receivable	3	51,240	2,256,551	2,307,791	1,602,078
Charitable activities	4	1,289,705	-	1,289,705	1,998,080
Other trading activities	5	173,787	-	173,787	240,411
Investment income	6	54,933	-	54,933	16,916
Total income		1,569,665	2,256,551	3,826,216	3,857,485
Expenditure on:					
Raising funds	7, 8	(244,152)	-	(244,152)	(267,806)
Charitable activities	8	(1,698,186)	(1,444,074)	(3,142,260)	(2,742,214)
Rates appeal rebate	9	34,925	-	34,925	302,235
Total expenditure		(1,907,413)	(1,444,074)	(3,351,487)	(2,707,785)
Net (expenditure)/income		(337,748)	812,477	474,729	1,149,700
Transfers between funds		310,010	(310,010)	-	-
Other recognised gains and losses					
Exhibition tax relief	14	15,642	-	15,642	54,545
Net movement in funds		(12,096)	502,467	490,371	1,204,245
Reconciliation of funds					
Total funds brought forward		1,942,104	1,179,333	3,121,437	1,917,192
Total funds carried forward	25	1,930,008	1,681,800	3,611,808	3,121,437

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations, legacies and grants receivable	3	48,026	1,554,052	1,602,078
Charitable activities	4	1,998,080	-	1,998,080
Other trading activities	5	240,411	-	240,411
Investment income	6	16,916	-	16,916
Total income		2,303,433	1,554,052	3,857,485
Expenditure on:				
Raising funds	7	(267,806)	-	(267,806)
Charitable activities	8	(1,736,875)	(1,005,339)	(2,742,214)
Other expenditure	9	302,235	-	302,235
Total expenditure		(1,702,446)	(1,005,339)	(2,707,785)
Net income		600,987	548,713	1,149,700
Transfers between funds		(2,505)	2,505	-
Other recognised gains and losses				
Exhibitions Tax Relief	14	54,545	-	54,545
Net movement in funds		653,027	551,218	1,204,245
Reconciliation of funds				
Total funds brought forward		1,289,077	628,115	1,917,192
Total funds carried forward	25	1,942,104	1,179,333	3,121,437

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 25.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £		2023 £	
Fixed assets					
Tangible assets	17		1,834,588		759,959
Investments	18		303,288		303,288
			2,137,876		1,063,247
Current assets					
Stocks	19	10,297		12,271	
Debtors	20	920,973		728,818	
Cash at bank and in hand		1,538,010		1,800,630	
		2,469,280		2,541,719	
Creditors: Amounts falling due within one year	21	(995,348)		(483,529)	
Net current assets			1,473,932		2,058,190
Net assets			3,611,808		3,121,437
Funds of the group:					
Restricted income funds					
Restricted funds		1,681,800		1,179,333	
Unrestricted income funds					
Unrestricted funds		1,930,008		1,942,104	
Total funds	25		3,611,808		3,121,437

The financial statements on pages 32 to 70 were approved by the Trustees, and authorised for issue on 26 July 2024 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £		2023 £	
Fixed assets					
Tangible assets	17		1,834,588		759,959
Investments	18		303,289		303,289
			2,137,877		1,063,248
Current assets					
Debtors	20	934,948		769,626	
Cash at bank and in hand		1,530,577		1,761,159	
		2,465,525		2,530,785	
Creditors: Amounts falling due within one year	21	(991,594)		(472,596)	
Net current assets			1,473,931		2,058,189
Net assets			3,611,808		3,121,437
Funds of the charity:					
Restricted income funds					
Restricted funds		1,681,800		1,179,333	
Unrestricted income funds					
Unrestricted funds		1,930,008		1,942,104	
Total funds	25		3,611,808		3,121,437

The charitable company generated a net movement in funds for the financial year of £490,371 (2023: £1,204,245).

The financial statements on pages 32 to 70 were approved by the Trustees, and authorised for issue on 26 July 2024 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		490,371	1,204,245
Adjustments to cash flows from non-cash items			
Depreciation	17	113,329	108,201
Investment income	6	(54,933)	(16,916)
Loss on disposal of tangible fixed assets		2,178	-
		550,945	1,295,530
Working capital adjustments			
Decrease/(increase) in stocks	19	1,974	(480)
Increase in debtors	20	(192,155)	(311,430)
Increase in creditors	21	511,819	111,602
Net cash flows from operating activities		872,583	1,095,222
Cash flows from investing activities			
Interest receivable and similar income	6	54,933	16,916
Purchase of tangible fixed assets	17	(1,190,136)	(247,072)
Net cash flows from investing activities		(1,135,203)	(230,156)
Net (decrease)/increase in cash and cash equivalents		(262,620)	865,066
Cash and cash equivalents at 1 April		1,800,630	935,564
Cash and cash equivalents at 31 March		1,538,010	1,800,630

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales and consequently does not have share capital.

The address of its registered office is:
Tullie House Museum and Art Gallery Trust
Castle Street
Carlisle
CA3 8TP

These financial statements were authorised for issue by the Trustees on 26 July 2024.

The company is a company limited by guarantee. In the event of the company being wound up the liability in respect of the guarantee is limited to £10 per member of the company.

2 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Tullie House Museum and Art Gallery 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 notes.

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

2 ACCOUNTING POLICIES (continued)

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking drawn up to 31 March 2024.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiary, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern

The Trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

2 ACCOUNTING POLICIES (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Where entitlement to a grant occurs before income is received, the income is accrued.

Grants which have been used to purchase assets or for capital expenditure purposes are recognised when received. Depreciation is then expensed against this over the useful economic life of the assets. The remaining balance shown under the relevant grant funding heading in restricted funds, will represent the Net Book Value (NBV) of the asset expensed.

Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income.

Charitable activities

Income from charitable activities comprise of museum admission charges and other fees and charges arising from the delivery of activities and services for its beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Raising funds

Expenditure on raising funds includes the costs of all trading activities.

2 ACCOUNTING POLICIES (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions which have been allocated on a basis consistent with the use of resources. For example staff cost by time spent and other costs by their usage.

Governance costs
Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Consortium income and expenditure
Tullie House acts as the lead claimant in a consortium claim for Cumbrian Museums to the Arts Council England. The claims received on behalf of and paid out to other consortium members do not form part of these accounts.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Tangible fixed assets costing £500 or more are initially measured at cost and are subsequently measured at cost or valuation, net of depreciation and any impairment loss.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10 years straight line
Leasehold property improvements	10 years straight line
Equipment	5 years straight line

2 ACCOUNTING POLICIES (continued)

Freehold property was purchased in the previous financial year for £1. This is currently not depreciated.

Assets in the course of construction
These assets are recognised at cost. Depreciation on the assets is not charged until they are brought into use and reclassified to freehold or leasehold property improvements.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Subsidiary undertakings are valued at cost less provision for impairment.

Operating leases
Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

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

Cash and cash equivalents
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.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2 ACCOUNTING POLICIES (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

In addition the company operates a defined benefit pension scheme for employees. The assets of the scheme are charged to the statement of financial activities so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

Financial instruments

The company only has financial assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

Employee benefits

Termination benefits are recognised as an expense in the statement of financial activity immediately. Termination benefits are recognised as a liability and expense only when the charity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Termination benefits are measured at the best estimate of the expenditure that would be required to settle the obligation at the reporting date. In the case of an offer made to encourage voluntary redundancy, measurement is based on the number of employees expected to accept the offer. When termination benefits are due more than 12 months after the end of the reporting period, they shall be measured at their discounted present value.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	40,740	-	40,740	36,026
Grants, including capital grants;				
ACE grant	-	406,521	406,521	406,521
Natural Sciences Project	-	-	-	38,345
Biodiversity Curator	-	7,500	7,500	15,000
CWAAS Community Grant	-	-	-	6,667
Once Upon a Planet	-	-	-	28,115
Bath House Uncovering Roman Carlisle	-	-	-	9,308
Thriving Communities	-	-	-	46,144
Kickstart	-	-	-	3,256
'Waiting for Trains Again' by Charles Oakley, 1984	-	-	-	(2,500)
The Leathersellers Company Charitable Fund	-	-	-	8,300
Hope street	-	-	-	5,988
Volunteering futures	-	245,000	245,000	245,000
Pilgrim Trust	-	5,796	5,796	14,203
Carlisle LCEP	-	1,500	1,500	6,000
Wild Escape	-	300	300	2,700
Steps to Sustainability	-	10,000	10,000	200
John Ellerman Foundation	-	-	-	44,850
Project Tullie	-	1,393,457	1,393,457	675,955
Art Fund Grant	-	3,500	3,500	-
Bronze Age Gold Arm Ring	-	55,000	55,000	-
Holley Charitable Trust	-	10,000	10,000	-
Cumberland Council - Carlisle United Exhibition	-	5,000	5,000	-
CUFC	-	454	454	-
Cumberland Council - Uncovering Roman Carlisle	-	1,800	1,800	-
Cumberland Council - Cafe refurb	-	75,650	75,650	-
Gatehouse	-	35,073	35,073	-

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE (continued)

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Apprentice funding	500	-	500	2,000
Cumbria County Council cultural grant	10,000	-	10,000	10,000
	51,240	2,256,551	2,307,791	1,602,078

'Waiting for Trains Again' by Charles Oakley, 1984 is shown in the above breakdown for 2023 as (£2,500) due to recognition of an expected grant in the 2021/2022 accounts, however upon receipt of the grant we have only received 50%.

Project Tullie funding total of £1,393,457 (2023: £675,955) includes the following amounts - Future High Streets Fund £426,814 (2023: £200,000), Town Deal Fund £99,217 (2023: £265,246), Arts Council England (ACE) £566,558 (2023: £136,289), match funding of phase 2 of £200 (£250), match funding for phase 3 £50,000 (2023: £Nil) and National Lottery Heritage Fund £250,668 (2023: £74,170).

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Total 2024 £
Other fees and charges	214,600	214,600
Museum admission charges	135,578	135,578
Cumberland Council management fee	939,527	939,527
	1,289,705	1,289,705

	Unrestricted funds £	Total 2023 £
Other fees and charges	236,095	236,095
Museum admission charges	155,404	155,404
Cumberland Council management fee	806,581	806,581
Cumberland Council property development fund	800,000	800,000
	1,998,080	1,998,080

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Trading income generated by Tullie House Museum and Art Gallery Trust (Trading) Limited	173,787	173,787	240,411
	173,787	173,787	240,411

6 INVESTMENT INCOME

	Unrestricted General £	Total 2024 £	Total 2023 £
Bank interest receivable	54,933	54,933	16,916

7 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs £	Depreciation £	Other costs £	Total 2024 £	Total 2023 £
Fundraising expenses	147,442	-	96,710	244,152	267,806
Museum operations	1,632,156	113,329	1,361,850	3,107,335	2,439,979
	1,779,598	113,329	1,458,560	3,351,487	2,707,785

8 EXPENDITURE

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Museum operations	2,652,595	454,740	3,107,335	2,439,979
Fundraising expenses	244,152	-	244,152	267,806
	2,896,747	454,740	3,351,487	2,707,785

Included in the expenditure analysed above is governance costs of £15,500 (2023 - £14,000) which relate directly to charitable activities. See note 10 for further details.

9 OTHER EXPENDITURE

	Unrestricted funds General £	Total funds £
Rates appeal rebate	(34,925)	(34,925)
Total for 2024	(34,925)	(34,925)
Total for 2023	(302,235)	(302,235)

During the year the charity received a rates appeal rebate of £34,925 which covered the rates year of 2023 (2023: £302,235 which covered the rates years of 2012 to 2022).

10 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Support costs £	Total 2024 £	Total 2023 £
Support staff costs	237,101	237,101	246,850
Depreciation	113,329	113,329	108,200
Other costs	104,310	104,310	154,524
	454,740	454,740	509,574

Governance costs

	Unrestricted funds General £	Total 2024 £
Audit fees		
Audit of the financial statements	15,500	15,500
	15,500	15,500

	Unrestricted funds General £	Total 2023 £
Audit fees		
Audit of the financial statements	13,200	13,200
Other fees paid to auditors	800	800
	14,000	14,000

11 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2024 £	2023 £
Audit fees	15,500	13,200
Other non-audit services	-	800
Depreciation of fixed assets	113,329	108,200
Pension costs	105,593	88,251

12 TRUSTEES REMUNERATION AND EXPENSES

Under Article 6 of the Articles of Association for the Charity, Mr A Mackay received remuneration of £98,012 (2023: £90,844) in his role as Museum Director. This being gross salary and employer's pension contribution. The Museum Director received no remuneration in his role as Trustee.

During the year £508 of expenses were reimbursed to one Trustee for travel and subsistence (2023: £607 of expenses were reimbursed to one Trustee for travel and subsistence).

13 STAFF COSTS

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	1,544,252	1,381,305
Social security costs	129,753	112,679
Other pension costs	105,593	88,251
	1,779,598	1,582,235

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

	2024 No	2023 No
Museum staff	89	85

13 STAFF COSTS (continued)

During the year the charity incurred termination benefits payable for loss of employment of £Nil (2023 - £604). Details of the treatment of the termination benefit can be found in the accounting policies. The termination benefits in the prior year were funded from the charity's unrestricted general funds.

In addition during the year the charity incurred ex-gratia payments for compensation for loss of employment of £Nil (2023 - £2,340).

The number of employees whose total emoluments fell within the following bands was:

	2024 No	2023 No
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

The total employee benefits of the key management personnel of the group were £363,557 (2023: £292,147). The total number of key management personnel of the group was 7 (2023: 5).

14 MUSEUM AND GALLERY EXHIBITIONS TAXATION RELIEF

The company has taken advantage of the Museum and Gallery Exhibitions Tax Relief which has resulted in a tax credit of £15,642 (2023: £54,545) being recognised in the financial statements. This is in respect of qualifying expenditure incurred during the financial year.

15 AUDITOR'S REMUNERATION

	2024 £	2023 £
Audit of the financial statements	15,500	13,200
Other fees to auditors		
All other assurance services	-	800

16 TAXATION

The group is a registered charity and is therefore exempt from taxation.

17 TANGIBLE FIXED ASSETS

Group and Charity	Leasehold property improvements	Fixtures and fittings	Equipment	Freehold property	Assets in the course of construction	Total
Cost	**£**	**£**	**£**	**£**	**£**	**£**
At 1 April 2023	598,512	287,151	333,533	1	186,888	1,406,085
Additions	-	-	40,531	-	1,149,605	1,190,136
Disposals	-	-	(16,781)	-	-	(16,781)
At 31 March 2024	598,512	287,151	357,283	1	1,336,493	2,579,440
Depreciation						
At 1 April 2023	210,922	191,693	243,511	-	-	646,126
Charge for the year	58,693	23,718	30,918	-	-	113,329
Eliminated on disposals	-	-	(14,603)	-	-	(14,603)
At 31 March 2024	269,615	215,411	259,826	-	-	744,852
Net book value						
At 31 March 2024	328,897	71,740	97,457	1	1,336,493	1,834,588
At 31 March 2023	387,590	95,458	90,022	1	186,888	759,959

Assets in the course of construction includes the work completed to date on Phase 2 of Project Tullie.

18 FIXED ASSET INVESTMENTS

Group

	2024 £	2023 £
Other investments	303,288	303,288

Other investments

Group and Charity

	Other investments £	Total £
Cost or Valuation		
At 1 April 2023	303,288	303,288
At 31 March 2024	303,288	303,288
Net book value		
At 31 March 2024	303,288	303,288
At 31 March 2023	303,288	303,288

Charity

	2024 £	2023 £
UK Group undertakings	1	1
Other investments	303,288	303,288
	303,289	303,289

The Trust holds a long term deposit of £303,288 at a UK building society.

18 FIXED ASSET INVESTMENTS (continued)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2024	2023	Principal activity
Subsidiary undertaking					
Tullie House Museum and Art Gallery Trust (Trading) Limited	England	Ordinary	100%	100%	Trading activities at Tullie House Museum

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil (2023 - £nil) and the aggregate amount of capital and reserves at the end of the period was £1 (2023 - £1).

Subsidiaries

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil and the aggregate amount of capital and reserves at the end of the period was £1.

A summary of the trading results are shown below:

	2024 £	2023 £
Turnover and interest receivable	173,787	240,411
Cost of sales, administration costs and interest costs	(173,787)	(240,411)
Current assets	31,437	72,106
Current liabilities	(31,436)	(72,105)
Aggregate share capital and reserves	1	1

19 STOCK

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Stock	10,297	12,271	-	-

20 DEBTORS

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	29,344	58,055	16,918	41,160
Due from group undertakings	-	-	26,697	54,208
Tax recoverable	15,642	155,929	15,642	155,929
Prepayments	830,864	503,953	829,583	500,485
VAT recoverable	40,123	10,881	41,108	17,844
Other debtors	5,000	-	5,000	-
	920,973	728,818	934,948	769,626

The tax recoverable amount for 2024 is the Exhibition Tax Relief due for the 2024 year. The tax recoverable amount for 2023 includes £48,374 Exhibition Tax Relief due from 2022/23, an additional £6,171 due from 2021/22 (recognised as an under provision in the Statement of Financial Activities in 2022/23) due to a change in tax relief rates, £35,587 due from 2021/22 and £65,794 due from 2019/20. The exhibition Tax relief for 2019/20 and 2021/22 was received in full in the 2024 year end.

21 CREDITORS: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	362,951	118,205	362,951	116,977
Taxation and social security	42,023	45,975	42,023	45,975
Other creditors	5,538	3,390	5,538	3,391
Accruals	584,836	315,959	581,082	306,253
	995,348	483,529	991,594	472,596

21 CREDITORS: amounts falling due within one year (continued)

Deferred income - group

	2024	2023
	£	£
Deferred income at 1 April 2023	226,015	194,053
Resources deferred in the period	257,857	226,015
Amounts released from previous periods	(226,015)	(194,053)
Deferred income at year end	257,857	226,015

Deferred income relates to Cumberland Council management fee which is paid three months in advance and therefore relates to April - June 2024. Also included is Curatorial income received relating to the 2024/25 year.

Deferred income - charity

	2024	2023
	£	£
Deferred income at 1 April 2023	224,824	192,620
Resources deferred in the period	257,732	224,824
Amounts released from previous periods	(224,824)	(192,620)
Deferred income at year end	257,732	224,824

Deferred income relates to Cumberland Council management fee which is paid three months in advance and therefore relates to April - June 2024. Also included is Curatorial income received relating to the 2024/25 year.

22 CUMBRIA MUSEUMS CONSORTIUM

	Group and charity	
	2024	2023
	£	£
Balance brought forward	630	10,168
Arts Council England grant received on behalf of the Consortium members	780,792	780,792
Consortium income	77,580	77,577
Consortium expenditure	(59,937)	(87,115)
Amounts paid to other Consortium members	(780,792)	(780,792)
	18,273	630

22 CUMBRIA MUSEUMS CONSORTIUM (continued)

This balance arises from a grant from the Arts Council England to the Cumbria Museums Consortium (Tullie House as lead, The Wordsworth Trust and Lakeland Arts) under the National Portfolio Organisation (NPO) to deliver a programme of activities in the area such as Audience Development, Children and Young People and Resilience. The figures noted above relate to the running costs incurred by the museums in the Consortium.

23 OPERATING LEASE COMMITMENTS

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Other				
Within one year	24,336	24,276	24,336	24,276
Between one and five years	9,393	33,669	9,393	33,669
	33,729	57,945	33,729	57,945

The amount of non-cancellable operating lease payments recognised as an expense during the year was £24,113 (2023: £25,515)

24 PENSION AND CAPITAL COMMITMENTS

Group and charity

Capital commitments

The total amount contracted for but not provided in the financial statements was £259,147 (2023 - £Nil).

24 PENSION AND CAPITAL COMMITMENTS (continued)

£122,397 of the capital commitments relate to Project Tullie Phase 2. Grants have been agreed with Town Deal, Future High Street funds and Arts Council England for this capital expenditure.

£136,750 of the capital commitments relates to the Café refurbishment. Funding in the year was received from Cumberland Council and remaining unspent funds are held of £30,150. The remainder of the commitment will be funded through unrestricted reserves.

Pension commitments

The company contributes into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. Cumberland Council have underwritten all liabilities relating to the pension scheme at the inception of the Trust. Consequently the liability of the Trust in respect of pension contributions is the actuarially calculated contribution for any year. In the event of the Trust being wound up at any future date the Council have also underwritten any liabilities at that point. This scheme is treated as a defined contribution scheme for accounting purposes.

The company also operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension cost charge represents contributions payable by the Trust to the funds and amounted to £148,093 (2023: £126,851). The total pension contributions paid during the year amounted to £105,593 (2023: £88,251) after offsetting the pensions rebate of £42,500 (2023: £38,600).

25 FUNDS

Group and Charity

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General funds - all funds	538,824	1,482,458	(1,767,634)	(162,528)	91,120
Designated					
Cumbria Biodiversity Data Centre	153,996	102,849	(112,065)	-	144,780
Project Tullie	419,284	-	(27,714)	(10,440)	381,130
General Acquisitions	25,000	-	-	-	25,000
Cafe Investment	5,000	-	-	-	5,000
Property development fund	800,000	-	-	-	800,000
Costume Gallery	-	-	-	320,450	320,450
Fixed asset reserve	-	-	-	162,528	162,528
	1,403,280	102,849	(139,779)	472,538	1,838,888
Total unrestricted funds	1,942,104	1,585,307	(1,907,413)	310,010	1,930,008
Restricted funds					
National Portfolio Organisations	6,465	406,521	(369,419)	-	43,567
Curatorial and Collections Development	71,962	-	(71,962)	-	-
Costume Gallery	375,352	-	(54,902)	(320,450)	-
Bubble and Me	130	-	(130)	-	-
Once upon a Planet	24,839	-	(23,999)	-	840
Thriving Communities	41,855	-	(21,521)	-	20,334
John Ellerman Foundation	37,336	-	(29,710)	-	7,626
Pilgrim Trust	807	5,796	(5,993)	-	610
Wild Escape	2,179	300	(2,479)	-	-
Steps to Sustainability	23	10,000	(278)	-	9,745
Project Tullie - Town Deal Fund	249,465	99,217	(36,585)	-	312,097
Project Tullie - Future High Streets Fund	184,259	426,814	(41,586)	-	569,487

25 FUNDS (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Project Tullie - Match funding	250	200	-	-	450
Project Tullie - Arts Council England	74,638	566,558	(121,616)	(9,892)	509,688
Project Tullie - National Lottery Heritage Fund	-	250,668	(271,000)	20,332	-
Project Tullie - Phase 3 Delivery match funding	-	50,000	-	-	50,000
Volunteering Futures	104,102	245,000	(319,847)	-	29,255
Carlisle LCEP	5,671	1,500	(764)	-	6,407
Art Fund grant	-	3,500	(3,500)	-	-
Brone Age Gold Arm Ring	-	55,000	(50,829)	-	4,171
Uncovering Roman Carlisle Exhibition: Digging Deeper	-	10,000	(10,000)	-	-
Headley Trust	-	7,500	(7,500)	-	-
Backing the Blues exhibition	-	5,454	(454)	-	5,000
Uncovering Roman Carlisle	-	1,800	-	-	1,800
Cafe Refurbishment	-	75,650	-	-	75,650
Gatehouse	-	35,073	-	-	35,073
Total restricted funds	1,179,333	2,256,551	(1,444,074)	(310,010)	1,681,800
Total funds	3,121,437	3,841,858	(3,351,487)	-	3,611,808

The funding received for Project Tullie from Future High Streets Fund, Town Deal Fund, Arts Council and match funding are all in relation to Phase 2. The funding received for Project Tullie from National Lottery Heritage fund is in relation to Phase 3.

25 FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General funds - all funds	614,827	1,396,084	(1,469,582)	(2,505)	538,824
Designated					
Cumbria Biodiversity Data Centre	143,214	107,349	(96,567)	-	153,996
Project Tullie	501,036	-	(81,752)	-	419,284
General Acquisitions	25,000	-	-	-	25,000
Cafe Investment	5,000	-	-	-	5,000
Property development fund	-	800,000	-	-	800,000
	674,250	907,349	(178,319)	-	1,403,280
Total unrestricted funds	1,289,077	2,303,433	(1,647,901)	(2,505)	1,942,104
Restricted funds					
National Portfolio Organisations	10,168	406,522	(410,225)	-	6,465
Curatorial and Collections Development	72,617	-	(655)	-	71,962
Hope Street	29,041	5,988	(35,029)	-	-
Costume Gallery	430,254	-	(54,902)	-	375,352
Bubble and Me	1,190	-	(1,060)	-	130
Biodiversity Curator	-	15,000	(15,000)	-	-
Natural Sciences Project	-	38,344	(38,349)	5	-
Once upon a Planet	54,895	28,115	(58,171)	-	24,839
Bath House Uncovering Roman Carlisle	273	9,308	(9,581)	-	-
Thriving Communities	29,677	46,144	(33,966)	-	41,855
Community Grant	-	6,667	(6,667)	-	-
'Waiting for Trains Again' by Charles Oakley, 1984	-	(2,500)	-	2,500	-
Kickstart placement	-	3,256	(3,256)	-	-
John Ellerman Foundation	-	44,850	(7,514)	-	37,336
Pilgrim Trust	-	14,203	(13,396)	-	807
Wild Escape	-	2,700	(521)	-	2,179
Steps to Sustainability	-	200	(177)	-	23
Project Tullie - Town Deal Fund	-	265,246	(15,781)	-	249,465

25 FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Project Tullie - Future High Streets Fund	-	200,000	(15,741)	-	184,259
Project Tullie - Match funding	-	250	-	-	250
Project Tullie - Arts Council England	-	136,289	(61,651)	-	74,638
Project Tullie - National Lottery Heritage Fund	-	74,170	(74,170)	-	-
Volunteering Futures	-	245,000	(140,898)	-	104,102
The Leathersellers Company Charitable Fund	-	8,300	(8,300)	-	-
Carlisle LCEP	-	6,000	(329)	-	5,671
Total restricted funds	628,115	1,554,052	(1,005,339)	2,505	1,179,333
Total funds	1,917,192	3,857,485	(2,653,240)	-	3,121,437

25 FUNDS (continued)

Designated Funds
Cumbria Biodiversity Data Centre (CBDC) - funds designated by Trustees towards the running of CBDC to offset future losses.

General Acquisitions - for the purchase of additions to the collection.

Project Tullie - to support the capital development plan for the site. £10,713 (2023: £16,762) of the funds have been spent to purchase assets in the year which are included in the assets in the course of construction.

Café Investment - for the purchase of items to enhance visitor experience in the café.

Property development fund - Provided by Cumberland Council for the increased costs in operating from the additional properties.

Fixed asset reserve - This balance represents the Net Book Value of the fixed assets held in unrestricted funds.

Restricted Funds
National Portfolio Organisations - Balance of annual funding from Arts Council England.

Curatorial and Collections Development - Donation towards the development and display of the Museum's collections. This fund provided the match funding for the Costume Gallery project.

Hope Street - Partnership funding from Curious Minds to be a lead partner for the Hope Streets engagement project. This is an organisational development programme which aims to test, refine and embed new models of youth engagement and leadership and change the way partner museums engage with young people.

Costume Gallery - Grant funding from DCMS Wolfson, Cumbria Local Enterprise Partnership (CLEP) and Garfield Weston for the development and installation of the new costume gallery. The remaining balance represents the Net Book Value of the Costume Gallery assets. During the year the remaining balance has been transferred to designated funds, as there is no remaining restrictions on the funds.

Bubble & Me - Grant to further the opportunities for young people to explore identity, belonging and their sense of community through a series of creative projects.

Community Grant - Grant received for the Tullie House Health, Wellbeing and Community Programme.

Biodiversity Curator - Grant received towards the costs of a biodiversity curator.

25 FUNDS (continued)

Natural Sciences Project - a new initiative that will uncover stories from Cumbria's ancient history through an exceptional geology and palaeontology collection held at the Museum. The project will focus on enhancing documentation and digitisation of the geology collection as well as developing research projects, digital engagement and school sessions.

Once upon a Planet - Grant received from the Esmée Fairbairn Collections Fund. The grant is for two years for the Once upon a Planet project to raise awareness and understanding of the climate crisis.

Bath House Uncovering Roman Carlisle - Grant received from Cumberland Council for an 18 month project uncovering the remains of a roman bath house.

Thriving Communities - Grant for recruitment of the Community Development Worker.

Purchase of Dodd.J Herbarium - Grant received from the Cumbria and Westmorland Antiquarian and Archaeological Society (CWAAS), Levens Local History Group, and Kendal Natural History Society.

Kickstart Placement - A Government scheme to create jobs for young people at risk of long-term unemployment.

John Ellerman Foundation - Grant received over two years towards curatorial salaries and project costs related to the rationalisation of the social history collections at Tullie House and Lakeland Arts. £949 of the funds was spent to purchase an asset in 2023 year end. Within the year end balance is £616 reflecting the Net Book Value of this asset.

Pilgrim Trust - Grant received for the Luguvalium Explored Project : Unlocking the Potential of Tullie House's Internationally Significant Roman Collection. £949 of the funds was spent to purchase an asset in 2023 year end. Within the year end balance is £616 reflecting the Net Book Value of this asset.

Wild Escape - Grant received for The Big Nature Takeover, an exciting celebration of our natural world and Tullie's amazing collections.

Steps to Sustainability - This is a NHLF funded programme run by the Social Enterprise Academy. The aim of the programme is to help get a new income-generating initiative off the ground.

Carlisle LCEP - Grants from Curious Minds and Cumbria County Council to support the work of the Carlisle LCEP (Local Cultural Education Partnership). The purpose of the LCEP is to bring together schools and formal learning providers with arts and culture organisations to better join up provision for children and young people in the city. Funding will be used to deliver activity, promote the partnership and provide paid support with coordination and admin.

25 FUNDS (continued)

Volunteering Futures - Brings together 10 strategic partners to deliver a large-scale, ambitious programme of volunteering in the cultural sector across the county. It is a two year project that will improve community wellbeing, grow capacity and workforce diversity across the Cumbrian culture sector and breakdown barriers to volunteering that exist across a large, complex, rural county. £4,967 of the funds was spent to purchase assets in the 2023 year end. Within the year end balance is £3,228 reflecting the Net Book Value of this asset.

The Leathersellers Company Charitable Fund - Grant for conservation work on the archaeological leather collection carried out by conservators at the Leather Conservation Centre who carried out an assessment, training and grading scheme for the collection.

Project Tullie - Future High Streets Fund - Grant received over two years to support the capital development plans for the site. £507,124 (2023: £57,936) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Town Deal Fund - Grant received over three years to support the capital development plans for the site. £149,119 (2023: £37,552) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Match funding - Grant to support the capital development plan for the site.

Project Tullie - Arts Council England - Grant received to support the capital development plans for the site. £431,474 (2023: £74,638) of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - National Lottery Heritage Fund - Grant to support the capital development plan for the site.

Project Tullie Phase 3 - Grant to support the capital development plan for the site.

Art Fund Grant - Grant received with the aim of developing interpretation and public engagement, developing new partnerships, institutional strategy and professional development.

Bronze Age Gold Arm Ring - Various grants received to acquire the Bronze Age Gold Arm Ring. This is a shared ownership with Beacon Museum. £40,000 was received from the Art Fund, £10,000 was received from Charman Trust and £5,000 was received from CWAAS.

Uncovering Roman Carlisle: Digging Deeper exhibition - Grant received from Holley Charitable Trust. This exhibition showcased the significant finds uncovered at Carlisle Cricket Club, as part of the Uncovering Roman Carlisle project.

Headley Trust - Grant received for the Biodiversity Curator fund.

25 FUNDS (continued)

Backing the Blues exhibition - Working in partnership with Cumbria United football Club to run the exhibition. Funding of £5,000 was received from Cumberland Council for the project and is being held by Carlisle United for ongoing costs of the project. Other costs incurred are from funds held by Carlisle United Football Club received for the project from external funders.

Uncovering Roman Carlisle - Grant received from Cumberland Council for the learning team to run engagement activities at the cricket club dig at weekends and during the May half-term.

Cafe Refurbishment - Grant received from Cumberland Council - UK Shared Prosperity Fund for work to be completed on the Cafe refurbishments as part of Project Tullie. Of the balance remaining £45,500 has been spent on capital and is included in Assets in the Course of Construction at the year end.

Gatehouse - Grant received from Historic England for work to be completed on the Gatehouse as part of Project Tullie. £5,675 of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie Phase 3 Delivery match funding - Grant received from the Swire Trust towards Project Tullie.

25 FUNDS (continued)

Transfers

During the year an adjustment was made to the apportionment between funds for the project Tullie claim reimbursement relating to the last financial year. This has resulted in a transfer of £10,440 from Project Tullie Designated funds and £9,892 from Restricted Project Tullie - Arts Council England to Project Tullie - National Lottery Heritage Fund. This is to reflect the allocation of grant claims accrued in the previous period.

In the year ended 31 March 2023, £2,505 was transferred from unrestricted funds to restricted to account for the overspend on certain restricted projects.

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General £	Designated £	£	£
Tangible fixed assets	-	521,107	1,313,481	1,834,588
Fixed asset investments	303,288	-	-	303,288
Current assets	783,180	1,317,781	368,319	2,469,280
Current liabilities	(995,348)	-	-	(995,348)
Total net assets	91,120	1,838,888	1,681,800	3,611,808

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General £	Designated £	£	£
Tangible fixed assets	189,113	19,532	551,314	759,959
Fixed asset investments	303,288	-	-	303,288
Current assets	529,952	1,383,748	628,019	2,541,719
Current liabilities	(483,529)	-	-	(483,529)
Total net assets	538,824	1,403,280	1,179,333	3,121,437

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Charity

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	521,107	1,313,481	1,834,588
Fixed asset investments	303,289	-	-	303,289
Current assets	779,425	1,317,781	368,319	2,465,525
Current liabilities	(991,594)	-	-	(991,594)
Total net assets	91,120	1,838,888	1,681,800	3,611,808

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	189,113	19,532	551,314	759,959
Fixed asset investments	303,289	-	-	303,289
Current assets	519,018	1,383,748	628,019	2,530,785
Current liabilities	(472,596)	-	-	(472,596)
Total net assets	538,824	1,403,280	1,179,333	3,121,437

27 ANALYSIS OF NET FUNDS

Group

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,800,630	(262,620)	1,538,010
Net debt	1,800,630	(262,620)	1,538,010

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	935,564	865,066	1,800,630
Net debt	935,564	865,066	1,800,630

Charity

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	1,761,159	(230,582)	1,530,577
Net debt	1,761,159	(230,582)	1,530,577

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	898,494	862,665	1,761,159
Net debt	898,494	862,665	1,761,159

28 RELATED PARTY TRANSACTIONS

Group
During the year the group made the following related party transactions:

Museum Director
In his role as Museum Director, the Director received remuneration in the year amounting to £98,012 (2023: £90,844)

Mr C J Harrison (Trustee)
During the 2023 year there were a number of transactions with Harraby Green Associates Limited, a company in which Mr C J Harrison is a director, totalling £3,438 for architectural and quantity surveyor work. This was paid during the year. No transactions of this nature were seen in the year ended 31 March 2024.

Trustee patron payments
During the year the charity received total patron payments from Trustees of £2,750 (2023: £2,000).

Charity
During the year the charity made the following related party transactions:

Tullie House Museum and Art Gallery Trust (Trading) Limited
Tullie House Museum and Art Gallery Trust (Trading) Limited is a wholly owned subsidiary of Tullie House Museum and Art Gallery Trust. At the balance sheet date the amount due from Tullie House Museum and Art Gallery Trust (Trading) Limited was £26,378 (2023: £54,208).

Museum Director
In his role as Museum Director, the Director received remuneration in the year amounting to £98,012 (2023: £90,844).

Mr C J Harrison (Trustee)
During the 2023 year there were a number of transactions with Harraby Green Associates Limited, a company in which Mr C J Harrison is a director, totalling £3,438 for architectural and quantity surveyor work. This was paid during the year. No transactions of this nature were seen in the year ended 31 March 2024.

Trustee patron payments
During the year the charity received total patron payments from Trustees of £2,750 (2023: £2,000).

29 SECURITY

The grant received from the Arts Council England for Project Tullie is secured by a fixed charge dated 14 December 2022 over the leasehold and freehold properties held by the Trust.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales - Charity number 1143235

Accounts

COMPANY REGISTRATION NUMBER: 07568957

CHARITY REGISTRATION NUMBER: 1143235

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

TULLIE

FRIDAY

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A27 06/10/2023 #24

COMPANIES HOUSE

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr A J Smith CVO, Chair Ms C A M Thomson DL, Deputy Chair Professor P Strike (resigned 27 January 2023) Mr A R Mackay, Museum Director Professor J Mennell (resigned 28 October 2022) Ms R Foy Ms M E Reid Fotheringham DL Mr C J Harrison Mr C W Glover Councillor K Meller (resigned 31 March 2023) Councillor E Lynch (appointed 30 May 2023) Mr P G Callaghan (appointed 29 July 2022) Ms V Young (appointed 27 January 2023) Councillor A Quilter (appointed 30 May 2023) Ms S J Parry (appointed 27 January 2023)
Secretary	Mr D A Gibson
Charity Registration Number	1143235
Company Registration Number	07568957
	The charity is incorporated in England and Wales.

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Registered and Principal Office	Tullie House Castle Street Carlisle CA3 8TP
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY
Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle CA3 0JF

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2023

2022/23 was hugely significant for the Trust for three main reasons – the cessation of Carlisle City Council; the development of Project Tullie, the Trust's major capital development programme; and the adoption of new branding.

On 31 March 2023, after almost 50 years, Carlisle City Council was subsumed into Cumberland Council, one of two new unitary authorities for Cumbria. These authorities – Westmorland and Furness to the east and south, and Cumberland to the north and west - now comprise the former Cumbria County Council and the other five district councils.

A change of such significance triggered much uncertainty and presented Officers and Members with many administrative, legal, and constitutional challenges. It is early days, but we hope that, after a period of adjustment, the new authority will be better placed to collaborate with partners to deliver a cohesive strategic vision for residents and tourists that will stimulate Cumberland's economic growth. A collective, joined-up and ambitious vision is much needed.

We have received assurances that the Trust's Partnership and Funding Agreement with the City Council will novate to Cumberland, and it gives us comfort to know that some of the Members, senior staff and managers from Carlisle have successfully transferred to the new authority.

We believe that the Members and Officers of Cumberland will be as supportive with Project Tullie as their predecessors. The project, which has both been delayed and seen significant acceleration over the past 12 months, centres around investing in the Council's assets so that the local community and the visitor economy can prosper and thrive. The project also aims to help make the Trust more financially sustainable and therefore less reliant on public funding.

In their first ever Plan, Cumberland Council state their aim to '...improve the health and wellbeing of our residents. It is at the heart of everything that we do. We want them to be happy, healthy and safe throughout their lives.' This 'people-centred' approach sits very comfortably alongside the Museum Trust's Manifesto and suggests that a collaborative approach between our two organisations may generate a wealth of opportunity. The Trust therefore commits to working alongside the new Council and helping to make a significant contribution to delivering these new priorities.

During the last few months of its existence, Carlisle City Council was very proactive in its support for Project Tullie. In December, the acquisition of the property comprising 6-24 Castle Street was finally completed. The Council transferred the freehold to the Trust for £1 together with a dilapidations budget to account for the poor condition of the buildings. The property, which includes the iconic 19th century Gatehouse, the former City Hall and the building known as the Dye Works, is strategically important to the Trust and is part of the scope of work identified under Phase 2 of Project Tullie. The asset transfer was finalised at the same time as Grant Funding Agreements for Phase 2 from the Town Deal Fund (£918k) and the Future High Streets Fund (£1m), both of which have the Council as the Accountable Body. Together with funding from DCMS administered by Arts Council England (£2m) these transactions secured the funding for Phase 2. This phase is now being progressed through an accelerated timeframe and commenced with the procurement of a Design Team led by London-based architects De Matos Ryan in November 2022.

Carlisle City Council was also able to support our Project Tullie fundraising by contributing £500k towards Phase 3. Whilst Phase 2 is now fully funded and centres around the entrance, arrival, welcome and new ground floor gallery and community engagement areas, Phase 3 currently focuses on learning, heritage and collections display. Phase 3 received a Stage 1 pass for £4.5m from the National Lottery Heritage Fund in 2021 and in order to receive the full award, £2m in match funding is required. Clearly the Council's generous £500k support (which will not appear in the Trust's accounts until 2023/24) is a major step in enabling the Trust to complete this requirement.

Project Tullie will bring about the biggest change for the Trust in a generation. Modifications made to the building will modernise public facilities, assist with visitor circulation, reveal its heritage and enhance external visibility. It will significantly increase space for displaying our collections to their best advantage and space to deliver more learning and community engagement. Project Tullie is based on a masterplan produced in 2018/19 and is far more than a building refurbishment project. It creates the framework for taking a fundamental step forward in our ability to deliver our Manifesto.

Another step in this direction was taken in November when we launched our new brand. We took the decision to embrace our built heritage by adopting the classical lettering seen at the top of the Gatehouse, but to give this a modern twist, new colour scheme, and drop the word 'House' from 'Tullie House'. The phased introduction of the brand was complemented by the introduction of a new website.

The public response to these changes has been overwhelmingly positive, evidenced not only by visitors but also via the hundreds of Cumbrians contacted through our Tullie on Tour community engagement programme. Tullie on Tour is part of the extensive outreach programme we are undertaking as part of our Phase 3 development work, supported by the Heritage Fund. The community collaboration is not only shaping our 2023 application to the Heritage Fund, it is also helping to form the brief for the new gallery being created as part of the imminent Phase 2 scheme.

The huge strides we are taking as an organisation are only possible because we have a strong, ambitious, and highly effective Board, and a motivated and dynamic team of staff and volunteers. Together, they provide the framework to allow us to take such transformational steps. We are very grateful to everyone for all the hard work, skill and dedication that is provided – it makes Tullie the success that you see today.

2022/23 saw the retirement of Professor Peter Strike, former Vice Chancellor of the University of Cumbria, as one of our longest-serving trustees. Peter has provided much wisdom and sound advice over the past 12 years – his calm but authoritative counsel will be much missed. Peter has kindly agreed to stay engaged with the Trust by remaining on the steering group of the Cumbria Biodiversity Data Centre (CBDC), which is hosted by the museum. We also said farewell to Peter's successor at the University. Professor Julie Mennell stepped down to concentrate on the huge task of relocating the University of Cumbria into new city centre accommodation. The initial phase of this multi-million pound development will be delivered in late 2023. We thank Julie for the considerable contribution she made to the Board and we look forward to developing our onward relationship with the University.

Finally, the former Leader of Carlisle City Council, Colin Glover, retired as a Councillor following the establishment of Cumberland Council at the end of March. Colin has been unwavering in his support for Tullie both in his capacity as a politician but also as someone with a great knowledge of the city's history. To extend this mutually beneficial relationship, the Board unanimously agreed to make Colin an independent trustee. We look forward to making the most of his knowledge as we develop Project Tullie.

.....

Mr A J Smith
Chair

.....

Mr A R Mackay
Museum Director

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCORPORATING THE STRATEGIC AND DIRECTORS' REPORT)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2023. The annual report serves the purpose of a trustees' report, strategic report and a directors' report under company law.

OBJECTIVES AND ACTIVITIES

Tullie is a charitable trust established under the laws of England and Wales and is a company limited by guarantee. The directors of the company are the trustees who are also the members with liability limited to £10.

The constitution of the company is set out in its Memorandum and Articles of Association dated 17 March 2011. The Trust's objects as set out in the Articles are:

'To advance the education of the public, including an understanding and appreciation of the arts, sciences and history, without prejudice to the generality of the foregoing through:

(a) The provision, operation and maintenance of the Tullie House Museum and Art Gallery and consistent with this object; any other museum or art gallery;

(b) The preservation, conservation and interpretation of:
- the collections managed by the Trust
- natural and human heritage, the landscape and the environment;

(c) The carrying out and dissemination of research.'

The trustees have agreed that the pursuit of these charitable objects will be guided by our vision, our mission and our Manifesto.

Tullie Trust's Vision is:
'To be a thriving, resilient organisation that delivers ambitious cultural programmes inspired by the richness and diversity of our collections, that are relevant and beneficial to local communities and visitors alike.'

Its Mission is:
'To deliver an outstanding, inclusive and resilient museum that is a major cultural destination for the north, and which uses its collections to produce a world class public programme targeted at visitors and the people of Carlisle and engages a broad spectrum of audiences.'

Public benefit
The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Our Manifesto

Tullie is the **heartbeat** of Carlisle's cultural life.

We will provide a welcome, inclusive, safe space for everyone. **We want to mean more to more people.**

We believe culture fundamentally **enriches** people's lives.

We will inspire creativity **engage** the senses and unlock imagination.

We will listen to the community, and together, we will use our skills, knowledge and experience to **help make Carlisle and Cumbria a thriving place for everyone.**

Tullie uses collections, programmes and resources to tell stories and **inspire** learning, for life

The collections belong to the **people** of Carlisle – we will research, explore, reveal, and share them together in relevant and meaningful ways.

We will be immersive, compelling and rooted in co-creation. We recognise the many forms that this can take – from quiet contemplation to active participation: everyone learns and engages **differently**.

We will work with our **community** to collect for tomorrow as well as today.

We will make **connections** across our collections and the natural and human world around us.

Tullie is a **catalyst** to connect Carlisle and Cumbria to the world.

We will think freely, examine and challenge assumptions, embrace new ideas, respond to global issues and stand at the **forefront** of museum practice

We will nurture and develop effective creative **partnerships** with key organisations and individuals that can help us deliver this manifesto.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Organisation

Tullie House Museum and Art Gallery Trust ("the Trust") operates and manages Tullie House Museum and Art Gallery ("Tullie" or "the museum") in Castle Street, Carlisle, which is our main place of business, and the Guildhall, a 14th century Grade 1 listed building in Greenmarket Street. The Trust leases a third property, a collections storage facility located in Longtown, approximately nine miles from the city centre. In 2014 the Trust was given access to Herbert Atkinson House in Abbey Street and this is now used for the Cumbria Biodiversity Data Centre and additional museum office space. All these premises are occupied under leases or licence by the Trust from Carlisle City Council. Carlisle City Council ceased to exist after 31 March 2023. The authority was subsumed, along with Allerdale and Copeland district councils and part of Cumbria County Council, into the new unitary Cumberland Council from 1 April 2023. The Trust manages the buildings and collections on behalf of the City Council. In December 2022 the Museum Trust acquired the freehold of 6-24 Castle Street from Carlisle City Council and is developing these buildings as part of the museum estate.

Tullie was opened by Carlisle City Council as a museum in 1893. In the 1990s there were significant developments to the premises involving new gallery spaces, a restaurant, a shop, education facilities and storage. In 2001, a further gallery, the Millennium Gallery, and a rotunda that overlooks Carlisle Castle and the site of a historic Roman settlement, were opened. In 2011 the Millennium Gallery was reopened as our new Roman Frontier Gallery, which tells the story of the occupation of Carlisle and the border country under the Roman Empire and places this in a contemporary context.
In 2011 Carlisle City Council transferred the management of Tullie to a new charitable trust, at which time the employment contracts of Tullie House staff were transferred from the City Council to the Trust. The City Council continues to provide a management fee to the Trust, which is agreed on the basis of a rolling three-year business plan prepared by the Trust. A series of 30-year legal agreements commencing in 2011 underpin key aspects of the operational and contractual relationship between the Trust and the City Council.

The Trust is an Arts Council England National Portfolio Organisation in its capacity as lead of the Cumbria Museums Consortium. The Consortium applies for NPO funding on a 3 or 4 yearly basis and this grant income is crucial for the Trust to be able to deliver its key work with communities, children and young people, temporary exhibitions and audience and organisational development projects.

The Trust also generates income through entry charges to the museum, through its retail outlet, its catering and corporate hospitality activities, via grants for education projects, collections, conservation and exhibitions, and through chargeable events.

The Trust was incorporated on 17 March 2011. It became a registered charity on 3 August 2011 (charity registration number 1143235). The charity's object is: 'to advance the education of the public, including an understanding and appreciation of the arts, sciences and history'. The charity has a subsidiary trading company, Tullie House Museum and Art Gallery Trust (Trading) Limited, a private limited company that was incorporated on 19 July 2011 (company registration number 07710513).

The trustees delegate day-to-day management of the charity to the Museum Director, supported by the other members of the senior leadership team. Trustees utilise their own skills, knowledge and experience in order to act in the best interests of the charity, and are advised and guided by the expertise and views of key stakeholders, subject matter experts and the needs of the community.

The Board of Trustees

The Board of Trustees is comprised of between 6 and 15 members (currently 12), including two appointed by Carlisle City Council (now Cumberland Council). The trustees agree the Trust's business strategy, business plans and key museological and administrative policies. They also agree financial and risk management policies and review performance. There are three Board Committees: the Audit and Risk Committee comprising four Trustees which oversees financial risk and controls; a Development Committee comprising four Trustees which is examining new methods of raising income and donations; and a Remuneration and Nominations Committee comprising of three Trustees which reviews the Trust Director and senior leadership team's pay and performance and considers trustee succession planning and nominations for new trustees. There is also a Project Tullie Board which comprises of trustees and members of the senior leadership team and includes the addition of key partner representatives from Carlisle City Council and Cumbria County Council.

Recruitment and appointment of trustees

Candidates for future trustees are considered by the Nominations Committee which adopts various search processes depending on the nature of particular skills and experience required for vacant roles. The committee also has regard to the ability of candidates to contribute the required time commitments reliably and to the need for a suitably diverse and inclusive Board that is representative of the region and local communities. Trustees are subject to retirement by rotation at each AGM, except that Carlisle City (now Cumberland) Council has the right to appoint (and remove according to its own practice and procedure) two elected Councillors as trustees who are not subject to the same retirement by rotation process as other independent trustees.

Induction and training of trustees

Newly appointed trustees are provided with a trustee induction pack and associated training.

Pay policy for senior staff

The salary of the Museum Director is set by the Remuneration Committee of the Board, taking account of various performance indicators. The remuneration of other senior members of staff is determined by the Museum Director in close consultation with the trustees and the guidance from national pay scales. Their individual performance is reviewed on a continuing basis.

ACHIEVEMENTS AND PERFORMANCE

Project Tullie

Project Tullie is a phased capital development programme that is transforming the organisation into the creative and cultural heart of the borderlands for the 21st century. Among a myriad of outcomes, the project is based on a masterplan for Tullie and proposes a comprehensive redevelopment of the main museum site.

The Strategic Objectives of Project Tullie are threefold:

- **People** - Creating a sense of inclusivity and community, being a catalyst for creative engagement
- **Place** - Reimaging the original purpose of Tullie as Carlisle's centre of arts, learning and knowledge
- **Heritage** - Revealing and restoring the existing buildings and sharing hidden collections

Delivery of these objectives is founded on a number of key principles:

- Growing and diversifying local, regional and national audiences
- Increasing financial sustainability
- Partnership working
- Enhancing the city and region's profile and impact

Due to the scale of ambition and investment, Project Tullie has been broken down into phases.

- Phase 1 - the new costume galleries, completed in July 2021
- Phase 2 is a £4.2m development which aims to deliver the following outputs:
    - Remodelled arrival and welcome area with collections at the heart
    - Improved orientation, navigation and visitor journey
    - New orientation gallery, with a working title of Carlisle Inspires
    - Remodelled retail space
    - New community space in Castle Street
    - Greater presence and visibility on the high street
- Phase 3 - currently referred to as The Art School and costing in excess of £6m, delivers a wide range of improvements with a community and learning focus, including:
    - Restoration of the former and now 'hidden' Art School on the ground and first floors
    - New, fit for purpose accessible blended learning, community and gallery spaces on ground and first floors
    - Renovation of historic Stable Block to create activity space and increased access to the Secret Garden to further unlock the estate

Construction work on Phase 2 is due to commence in Autumn 2023.

Our application to the National Lottery Heritage Fund (NLHF) for £4.5m for Phase 3 has received a Stage One pass which provides us with funding to commence the Development Phase, which we will be undertaking throughout 2023.

LEARNING AND COMMUNITY ENGAGEMENT

The museum's community engagement work continues to exceed expectations with more people participating in our inclusive and imaginative programmes than ever before.

Schools

Tullie's school programme continues to recover post-pandemic, showing resilience in the face of the cost-of-living crisis, which has seen school budgets cut and rising travel costs. A total of 10,146 pupils participated in the programme this year, with increases in both mediated museum workshops (up 115% on last year) and self-guided visits (up 228% on last year).

The museum's popular programme of curriculum focussed workshops continues, with 213 delivered this year. The team has developed a new programme for Early Years children working with a specialist Early Years teacher, with provision focussed on Tullie galleries, spaces and collections. The new sessions cover art, nature, social history and storytelling and are designed to give pupils a fun, sensory and hands on experience whilst visiting the museum.

Bookings were particularly strong in the autumn term, helped by additional outreach workshops on Remembrance and the Romans. A fully booked Egyptian Week and poetry sessions connected to our King Arthur Exhibition rounded off the year. Virtual assemblies remain very popular with 89 delivered this year to 2,582 pupils on ten different topics from Prehistory to Cumbrian Geology.

Spark! The Carlisle Local Cultural Education Partnership

As part of Tullie's ongoing commitment to leadership and collaboration with partners across the city, the museum's learning team has led the development of an LCEP (Local Cultural Education Partnership) for Carlisle, supported by funding from Arts Council England via Curious Minds and the Cumbria County Council. LCEPs aim to deliver high quality, joined-up activity for children and young people that supports creativity and enhances wellbeing. The partnership is made up of arts and culture organisations and formal education providers, alongside staff from Carlisle City and Cumbria County Councils. The partnership delivered its first public event in March with a family open day at Inglewood Infants School. Over 120 took part in free activities.

Families

Tullie's family programme continues to grow with 8,523 participating in the museum's programme of events during the year (an increase of 125% on last year's numbers). Highlights have included a summer programme themed around the Once Upon A Planet exhibition which drew on the museum's natural science collection for inspiration.

Learning and commercial teams delivered two popular Christmas fun weekends, which saw over 400 people in attendance. The year ended with 1,400 people attending February half term events.

Funding from Cumbria County Council allowed us to run 'Holiday Activity and Food' programmes during the Easter and Summer school holidays. This provided free activity and food for children in receipt of pupil premium.

China Engagement Programme

Tullie's partnership with the Lancaster University Confucius Institute continues. Alongside two weekly adult language classes and virtual language programmes for schools, our language tutor delivered Chinese New Year assemblies to 987 pupils in January. In the same week over 350 visitors helped welcome in the Year of the Rabbit during Lunar New Year celebrations.

Young People

This year Tullie worked with the Museum of Youth Culture, PiNC and Free Radicals on a contemporary collecting project, gathering local photographs and objects that represent being young in Cumbria, with a particular focus on the LGBTQ+ community. Supported by the museum's Young Producers, this project has resulted in significant engagement with new audiences of young people. Several new ideas have grown from the initial collecting project including a pop-up exhibition at the park based venue, Tribe in June; and a Radical Hair community exhibition and launch night event at Tullie in November. This event linked with the Hair: Untold Stories exhibition and was a celebration of Carlisle's youth culture with a focus on hair.

In the summer Tullie welcomed eight young people over four weeks for work experience placements within the museum, providing opportunities for them to gain knowledge and experience of creative careers. In September the team were invited to be part of the two-day BBC Bitesize Creative Careers Roadshow. Staff also worked with Hello Future and the University of Cumbria to host a creative careers day for 90 year 11 students in December. The team launched Arts Explorers, a new monthly group for 14-16 year olds which has grown from strength to strength. They are particularly interested in creative projects inspired by the museum's collections.

Young people were at the heart of our Once Upon a Planet project, not only as one of the target audiences for the exhibition but also as key partners in its creation.

Hope Streets

This year saw the culmination of Hope Streets, a major five-year youth engagement project managed by Curious Minds and funded through the National Lottery Heritage Fund's Kick the Dust programme. The programme finished with Tullie's highest participation figures to date for young people, as well as the delivery of deeper and more sustained engagement. The influence of Hope Streets across all areas of the museum's operation has been profound. This has included changes to admission policies to allow unaccompanied young people in free of charge, recruitment of 16-18 year olds in casual and volunteer roles for the first time, and the development of Tullie's youngest ever workforce through two apprenticeships, two Kickstarter placements and two early-career paid posts.

At the end of this year the team developed Tullie's first Young People Strategy which will shape our work over the next three years and beyond. As well as developing creative programming by, with and for young people, the strategy focusses on developing creative careers opportunities for 16-25 year olds through volunteering, work experience and paid placements.

Communities

Tullie's core community programme has exceeded all expectations this year, with 3,173 engagements across 126 sessions and events - an increase of 245% on last year's figure. The museum's regular programmes continued to grow, alongside one-off events such as the community celebration for the Queen's Platinum Jubilee.

The year started off strong with an exhibition by Tullie's Art Group, a monthly group for adults that uses art to support wellbeing. The exhibition displayed a selection of the group's work alongside biographies of each artist and information about the different techniques on display.

Meet Me at the Museum, Tullie's session for those living with dementia and their families, has continued to evolve with an expanding group of regulars - the sessions saw 266 engagements this year. Tullie's social history group has added an extra session exploring the photography collection, helping to identify historic images of Carlisle to be used in a new Welcome Gallery being developed as part of Phase 2 of Project Tullie. While Tullie Textiles has remained online, the group has also met in person in the museum twice during the year.

As part of Tullie's community engagement programme, the team focussed significant activity this year in connecting with people seeking refuge in Carlisle. This has included a partnership with Cumbria Development Education Centre's Green Place project (funded by the government's Green Recovery Challenge Fund and delivered by NLHF, Natural England and the Forestry Commission) which has seen fortnightly sessions in Tullie's Secret Garden for people seeking refuge and asylum. The group supports with language and communication skills, building social confidence and connections, and encouraging community integration. Members of the groups have since attended events in the museum and worked on an inspiring exhibition in Tullie's Community Gallery.

When the new group of people seeking refuge or asylum arrived towards the end of 2022, the team reached out via partners including Multicultural Cumbria and Carlisle Refugee Action Group to offer support - this resulted in running workshops and open garden sessions for the newly-arrived women and children. The women are particularly inspired by activities relating to art and craft - the group visited the Hair: Untold Stories exhibition, shared experiences about hair care, made rosemary hair oil and created zines about themselves and their hair experiences. Through our Once Upon A Planet project the team will be delivering sessions in the Secret Garden throughout 2023, and plan to hold more open events where the groups can meet other community partners and feel more integrated and welcome in the city.

Black Memories Matter

Thanks to funding support from Cumbria County Council, the team were able to continue delivering Tullie's Black Memories Matter project and host a Black History Month event at the end of October. The event used the Hair: Untold Stories exhibition as inspiration, bringing in guest curator Dr Rose Sinclair for an illustrated talk about Winifred Atwell and the history of Afro-hair care. There was a short film programme, a guided tour of the exhibition and a drop in craft activity that encouraged people to learn about influential Black people throughout history. Clay and collage were used to create a mini-monument. The work continued with more links to the Hair exhibition, with sessions with Anti Racist Cumbria's Animated Futures group of young people who were invited to an illustration workshop with the exhibition illustrator, Habiba Nabisubi.

Thriving Communities

Thanks to funding from Carlisle City Council and Natural England, Tullie launched Phase 2 of Thriving Communities - a major city-wide partnership aimed at embedding social prescribing opportunities in Carlisle. Phase 1 ran from 2021 - 2022 and was funded by Arts Council England and the National Academy for Social Prescribing. This next phase will see greater partnership and collaboration with community centres through the development of sustainable, long-term, audience-centred health and wellbeing opportunities. Thriving Communities is led by Tullie and delivered in partnership with Carlisle City Council, Cumbria Wildlife Trust, Carlisle Healthcare, Susie Tate Projects and North Cumbria Integrated Care NHS Foundation Trust.

Tullie on Tour

In the final quarter of 2022-23 the museum launched its Tullie on Tour outreach programme as part of Project Tullie Phase 3 (funded by the National Lottery Heritage Fund). A specially recruited Community Curator, supported by volunteers, uses specifically created Talking Boxes of collection objects to speak to communities about the stories, objects and facilities they would like to see as part of Project Tullie. Venues have included community centres, care homes, parks, markets, and sports grounds. Over 400 people have taken part in the two months since the programme launched and it will continue throughout 2023.

EQUITY, DIVERSITY AND INCLUSION

This year saw the museum's Equity, Diversity and Inclusion (EDI) team deliver a number of cross-departmental initiatives within five key areas: Diversity in the Workforce, Diversity in Decision Making, Programming, Access and Project Tullie. The museum's priority protected characteristics were age, race, disability, sexuality and socio-economic background. Activity has included:

- Ongoing policy reviews
- Piloting use of the Welcome app for visitors with disabilities
- Engaging with targeted protected characteristic groups in all exhibitions including race (Hair) and age (Once Upon A Planet – young people, King Arthur – older visitors)
- Prioritising recruitment of diverse volunteers, with a particular focus on age, disability and race
- Ongoing participation in the Cumbria Race Equity Network, which focusses on lobbying local and national leaders around issues of race equity, and supporting people seeking refuge and asylum

Alongside delivery work, the team explored the importance of shifting from an equality approach to an equity based approach, developing a new strategic EDI framework for 2023-24 that also reflects Arts Council England's new Let's Create strategy and Investment Principles.

ENVIRONMENTAL

In October 2020 the Board adopted the museum's new Environmental Policy and Action Plan. The plan aims to harness the ambition and aspirations of the Trust, in terms of its environmental sustainability and reduce the environmental impact that our activities have.

Our cross-departmental Environmental Team regularly updates the Environmental Action Plan and has responsibility for setting environmental objectives for every department, to ensure all areas of our operation are geared towards achieving our aims and objectives.

Notable events during the year include:

- A significant increase in the cost of utilities required an immediate response and presented a cross-sector challenge – how to reduce conditioned galleries and stores to reduce energy consumption. Following some initial testing, plant has been powered down without any significant changes to the conditions. We continue to manage and monitor this challenge within the constraints of the heritage buildings and collections preservation.
- Linked to the above, the Building Management System is now manually programmed to reflect the levels of activity in the buildings to ensure that plant is used when needed, therefore further reducing energy consumption.
- The Once Upon A Planet exhibition raised public awareness of environmental degradation on the flora and fauna of the Cumbrian landscape.
- Following our participation in the Arts Council's Julie's Bicycle Spotlight programme, Tullie is being used as one of three case studies to highlight our ambition and progress.

WORKING IN PARTNERSHIP

As in previous years, our partnership work is extensive and plays a vital role in helping us to deliver our Manifesto. As outlined elsewhere in this report, our two principal partnerships – Carlisle City Council and Arts Council England – have both undergone some fundamental changes over the past year. With Lakeland Arts and Wordsworth Grasmere, Tullie has once again successfully secured National Portfolio Organisation investment from Arts Council England (ACE). This time the Consortium is committed to help deliver ACE's new Let's Create national strategy and the Investment Principles embedded within. Changes within the local authority are even greater with Carlisle City Council being subsumed into the new Cumberland Unitary Authority. We look forward to establishing a new, albeit similar, relationship with Cumberland and sustaining our progressive and positive partnership with ACE as we reinvent ourselves via Project Tullie.

Other significant partnerships include the cherished relationship we have with the British Museum. This continues to provide a range of opportunities from staff development, training, exhibition and collection loans and of course significant professional advice. The British Museum's support extends to the Portable Antiquities Scheme, which for Cumbria involves Tullie, as we jointly host a Finds Liaison Officer with our museum colleagues in Lancashire. We are very grateful to the British Museum and the Heritage Fund for supporting this important regional programme.

Our archaeological reach also extends to being active participants in the Hadrian's Wall Partnership Board, which oversees the vital Management Plan for the UNESCO World Heritage Site. Together with partners, we have been developing a 10 year investment plan, which will hopefully include the opportunity for Tullie to benefit from Borderlands Growth Funding.

Our partnership with Sapienza University in Rome understandably relaxed over the Covid-years but is once again looking to regenerate in 2023. Our staff have been invited to speak at the University's Annual Conference and we are optimistic that, despite the changes being planned with Project Tullie, students will be able to visit us in the summer.

Other significant partnerships, such as Lancaster University Confucius Institute are covered elsewhere in this report. Collectively all our partnerships, no matter how small, support our desire to extend our reach and make Tullie, the region's Home of Culture.

FUNDED COLLECTIONS PROJECTS

Once Upon A Planet

In 2018 Tullie's natural science collection was Designated by Arts Council England, leading to the development of a National Lottery Heritage Fund-funded project, Whale Tales, which used collections to explore issues around plastic pollution in our oceans. This inspired the development of Once Upon A Planet, a major two-year project funded by the Esmée Fairbairn Collections Fund, administered, by the Museums Association, that takes engagement with natural science collections to a deeper level. Focusing on Generation Z's spirit of protest and positive change, Once Upon A Planet uses Tullie's collections to provoke conversation, reflection and action on climate change – seen as one of the most critical issues of our time.

In year one the Once Upon A Planet exhibition took visitors on a journey through the biodiverse habitats of Cumbria, exploring how climate change has impacted them and, crucially, how we can all help. The exhibition was co-curated with a specially recruited group of Young Advisors, local community group, Heathlands Trust (a charity supporting adults with disabilities and neurodiversity), and project partners Sustainable Carlisle and Natural England.

The team used the exhibition as a catalyst for change, developing new ways of thinking about climate change, sustainability and co-curation, and embedding Tullie's Environmental Action Plan across all areas of operation. This learning will be integral to Project Tullie.

The team developing the exhibition also worked with formal learning – two classes from a local secondary school had direct input into Microworlds, a digital interactive developed by Lumen Arts and Genetic Moo. Genetic Moo led sessions with young people which taught basic coding skills and led to the creation of a microworld called The Great Migration for the exhibition.

Tullie's Young Producers engaged with Once Upon A Planet by hosting takeover youth events during the summer – sessions for young people, planned and delivered by young people. These included art workshops, sound recording sessions and film nights that all linked with Once Upon A Planet's themes of climate crisis and sustainability.

Museum staff undertook training from Climate Museum UK to consider how to embed climate change narratives across collections, and ways that the museum could take direct action. This inspired us to look at how we communicate the climate crisis, habitat and species loss, and sustainability throughout the exhibition and programming. This led to our hosting the first Climate Museum UK Young Associate, who created a collections-inspired artistic response to climate change which is now on display.

Following the exhibition, Once Upon A Planet continued through behind the scenes collections care and the work of the Young Advisors who devised, planned, and delivered a conservation conference specifically for young people called Wild Futures. The event was very popular, featuring organisations and individuals from across the county passionate about conservation and bringing over 70 people into the museum to join in the conversation.

The project will continue into 2023 with major schools and community projects, alongside vital collections care work and the development of a strategic vision for the care and display of Tullie's natural science collections.

Cumbria's Past: Our Future

The second year of the project Cumbria's Past, Our Future: Celebrating 500 million years of Earth Stories, funded by the Arts Council England Designation Development Fund (referred to as Natural Sciences Project in the funds notes of the accounts), concluded with the identification of thousands of geological specimens, including hundreds receiving new identification thanks to the work of Neil Owen, Geology Curator.

The project fulfilled its public engagement commitments with numerous gallery talks, workshops, store tours, social media content, and exhibitions. This was achieved alongside wider sector support. The greatest impact can be seen within the collection itself, which is now fully structured into three sub-categories: mineralogy, petrology and palaeontology and sub-ordered into mineralogical constituents, petrographic types and fauna and flora taxonomy. Behind the scenes every specimen has been assessed, identified, repackaged, and catalogued onto a database; along with collections hazards remediation and a comprehensive storage system, which has created seamless access and retrieval as demonstrated by the 100% return and accuracy results from the 2023 collections audit. This in-depth examination has led to the discovery of some truly remarkable specimens and sub-collections.

Tullie's geology collection is approximately 10,000 specimens strong, and houses some historically important collectors including: Prof Robert Harkness, Jane Donald, Brian Young, along with some lesser-known collectors, with equally important and significant collections: Alexander Colvin, John Ingham, John Richardson.

The mineral collection is Tullie's strongest asset with over three and a half thousand specimens and successfully reflects the geographic locality of Carlisle situated in what is termed the Mineral Triangle of the UK. The petrology collection has some striking and unusual specimens, including jet, columnar cooling joints, marble, and striking layered volcanic tuffs. The palaeontology collection has some rare specimens representing marine reptiles and dinosaurs.

Luguvalium Unlocked

Over 20 years ago Tullie became the custodians of thousands of boxes of archaeology that were being processed by Carlisle Archaeology Unit when the unit folded in 2001. In 2022, Tullie were awarded £20,000 from The Pilgrim Trust to employ a Documentation Assistant, to document these boxes (over 6,000), bringing their documentation up to the UK museum collections management standard. The documentation was completed in just six months, which meant further project stages could take place. As part of this the Museum investigated and trialled the use of barcodes, to allow for easy movement of boxes. The store will be reorganised into site order, and all the organic materials identified and brought onto the main museum site.

The Pilgrim Trust project led us to successfully apply for £8,300 of funding from The Leathersellers Company Charitable Fund to have conservators from the Leather Conservation Centre assess our vulnerable archaeological leather. We are believed to have one of the largest collection of archaeological leather in the country.

Conservators were appointed and spent two weeks assessing a selection of material, with a focus on Roman shoes from Birdoswald Roman Fort and a large medieval water carrier, as well as a general assessment of leather in different conditions and an examination of the success of previous conservation methods.

The conservators have developed assessment criteria that are specific to our collections and trained five of Tullie's staff to carry out detailed condition checking on the rest of our material. This, in combination with their report, will allow us to determine preventative conservation measures and assess professional treatment options.

De-Tabooing Disposal in Regional Museums

The John Ellerman Foundation has provided us with £90,000 to fund a ground-breaking, two-year project, leading a partnership with Lakeland Arts to review and rationalise the museum's social history collections.

The aim is to slim down the social history and costume collection and find appropriate new homes and uses for some of the objects that no longer fit the Collections Development Policy. This will free up physical space and curatorial time so that we can collect artefacts that tells impactful, creative and meaningful stories about the city and the people in it.

Tullie hired a Project Curator, who started in January 2023. She has been steadily progressing through targeted areas of the social history and costume collections, and to date has taken over one hundred objects to the Collections Development Panel to be reviewed for disposal[1].

[1] *'Disposal' is defined in the Museum's Collections Development Policy and has a wide definition. It can include transfer to the Museum's Education Collection, transfer to another museum, return to owner and many other repurposing avenues.*

We hope to be radical in our efforts to de-taboo the disposal process. As part of this we have been developing a communications strategy that will ensure that the public see the benefit of the work we are doing, and the Project Curator and Curatorial Manager will be presenting a progress report at a forthcoming Museums Association's Future of Museums: Disposals conference.

EXHIBITIONS

2022- 2023 saw a diverse temporary exhibitions programme of innovative exhibitions, drawing on works from Tullie's collection as well as bringing in impressive touring exhibitions from partners around the UK.

To the Edges of the Empire/Uncovering Roman Carlisle

As part of the Hadrian's Wall 1900 Festival the gallery hosted two exhibitions, both curated in-house. To the Edges of Empire featured 11 key objects which gave an alternative interpretation of empire. Loans from this exhibition came from National Museum of Scotland, the Fitzwilliam Museum and the British Museum.

Uncovering Roman Carlisle featured photography, volunteer stories and objects from the recent collaborative excavation of Carlisle's Roman Bathhouse. This progressive community-centred project saw the museum working alongside the Carlisle City Council, Carlisle Cricket Club, and archaeological experts Wardell Armstrong. The excavation saw the museum manage the community and learning programme and then designing and hosting the resulting exhibition. After Uncovering Roman Carlisle finished at Tullie, the museum organised a tour of the exhibition at eight venues across the city, supported by volunteer engagers and visited by a further 6,000 people.

Once Upon a Planet

Tullie's family friendly summer exhibition combined geology, natural science, digital interactives and art to tell the story of climate change, its impact on Cumbria and the wider world. The exhibition was a momentous undertaking for Tullie and was our most ambitious co-curation project to date. It featured over 150 specimens, multiple storylines and zones, a contemporary art installation and a series of digital interactives.

The exhibition is part of a major two-year Esmée Fairbairn Collections Fund project to develop innovative new engagement with our Designated natural science collections. The exhibition was shortlisted for Sustainable Project of the Year at the prestigious Museums and Heritage Awards.

Hair: Untold Stories

Hair was the inaugural exhibition from MAGNET, (the Museums and Galleries Network for Exhibition Touring) of which Tullie is a founder member. From jewellery and dresses to armour and environmental protection, the exhibition highlighted the remarkable qualities of hair as a material. It also explored our complex relationship with hair both on, and off, our heads - how and why we care so much about our 'crowning glory', and how hair is entangled with society's expectations and our relationships to others. As part of our ongoing commitment to equity, diversity and inclusion, for each exhibition the museum chooses to focus on at least one of our five priority protected characteristics in terms of engagement and access, and for the Hair exhibition this was race. We commissioned a film, The Cut, which highlighted the difference in hair care provision for afro-textured hair between London and Cumbria. In the final week of the exhibition we hosted a film crew who were producing a documentary on afro hair care provision in the film industry, it is hoped that they will use clips from The Cut and that the documentary will be shown on the BBC or Channel 4 next year.

The Legend of King Arthur, a Pre-Raphaelite Love Story

This exhibition comprised over 65 loans of Pre-Raphaelite paintings, sketches and tapestries from major museums across the country. Lenders include the V&A, Tate, Birmingham Museums, Leeds Art Gallery, Manchester Art Gallery, the Whitworth and the National Trust. The artists include William Morris, Edward Burne-Jones, Dante Gabriel Rossetti, Arthur Hughes, Lizzie Siddal, William Holman Hunt and John Everett Millais.

RESEARCH

Tullie's neolithic hand axes were the subject of ground-breaking research into their use, through pioneering study of their microwear. The study, undertaken at Leicester University, was the first direct study of the use of Neolithic polished stone axes in Britain. Analysis reveals complex histories of use and multiple biographies. Many axes were used for woodworking but also for a variety of other purposes, and some never used at all.

A group of rosary beads found with a burial at Blackfriars Street was the subject of a PhD from the University of York, because of the lack of small finds traditionally found in Christian burials. The focus on the Blackfriars Street human remains highlighted issues with their storage and documentation, which led to an internal project to improve the care of the assemblage.

FUTURE PLANS AND OBJECTIVES

The Museum Trust is ambitious and progressive. As our Manifesto states, we want to deepen our community engagement and mean more to more people. Below are some of our 2023/24 priorities:

- Develop and deliver Phase 2 of our capital programme, Project Tullie
- Complete the Development Phase of Phase 3 of Project Tullie, including submitting our Stage 2 Heritage Fund application and raising the required match funding
- Progressing with Phase 4 of Project Tullie, focusing on a stand-alone children's experience
- Effectively manage staff and volunteers during any planned closure period as part of Phase 2 works, ensuring close engagement with Manifesto and project aims and objectives
- Developing a strategy for recruiting new Trustees and Trading Co Directors
- Ensuring that the Cumbria Museum Consortium delivers on commitments made to Arts Council England as part of the new NPO funding agreement
- Ensure that Year 2 of the Volunteering Future, Helping Hands project achieves all of its stated objective

CUMBRIA BIODIVERSITY DATA CENTRE (CBDC)

Since 1902 when the Natural History Records Bureau was formed, Tullie has collected and collated local natural history records for the county of Cumbria: there are even records that pre-date this, with the first dating to 1511. In 2011, this grew into the Cumbria Biodiversity Data Centre (CBDC) which was established as a partnership between the museum, local authorities and natural history societies and organisations across Cumbria. The partnership with local authorities, recording groups and conservation organisations remains strong over ten years on.

The mission of CBDC is to 'bring together, analyse and share information on Cumbria's natural history, wildlife sites and habitats for education, research and to help people make sound decisions when planning to develop and manage land sustainably.' This mission was developed in 2011 and is still the driving force for the centre 12 years on. Through the implementation of recent environmental legislation, particularly the Environment Act 2021 which established the need for local nature recovery strategies and biodiversity net gain linked to all new development, the work of CBDC has never been more relevant as it provides baseline data and modelling of habitat networks which will permit analysis of the impact of this legislation in the future.

In 2022, CBDC continued to work with the Cumbria Local Nature Partnership (CLNP) to inform the pilot Cumbria Local Nature Recovery Strategy (LNRS) and further develop the Cumbria habitat basemap and the habitat networks. This was done through partnering with the Cumbria LNR Spatial Mapping Group to review LNR layers and create a mapping case study, using woodland as an example to inform the continued development of the blueprint for the LNRS maps. This is the first time that habitat data has been made available within Cumbria, and basemap and networks are already being used widely in a number of planning and conservation projects. In addition to the LNR habitat mapping, CBDC worked with CLNP with the support of Natural England to explore methods to define species priorities so it can be linked to the LNRS.

Environmental land management schemes (ELMS) are new land management payments for farmers and other land managers aimed at sustainable farming, nature recovery and landscape recovery. CBDC worked with the Farmers Network on a Defra funded project called Forgotten Lands, supported by Natural England, as part of an ELMS test to understand what farmers needed to identify and record the natural capital on their farms. The project provided help to farmers to identify the data needed to develop land management plans while also cooperating with neighbouring land owners to develop habitat connectivity and larger scale planning.

CBDC continued to work with Cumbria Wildlife Trust (CWT) on a range of projects, including Cumbria's Plan B and the Cumbria Pollinator Strategy. In collaboration with CWT, CBDC looked at how to increase habitats for declining pollinator species by mapping potential sites, providing training for the public on how to record species and helping to establish baseline information for local communities. Another project, with the North Pennines Area of Outstanding Natural Beauty, also provided training to communities to enable them to better survey and record their local environment, helping to improve baseline data for these areas. CBDC worked directly with communities to identify areas for further surveying, monitoring and even identifying potential nature recovery sites. In total, CBDC was involved in 11 projects providing training, recording and mapping services in 2022.

The first two phases of work on the Ancient Woodland Inventory Project, supported by Natural England, were completed in 2022 resulting in identifying potential areas of long established woodland and leading to a more considerable body of work to review numerous sites and assess habitat conditions to improve our knowledge about ancient woodland areas in Cumbria.

Currently, CBDC holds over 2.5 million species records which are used to inform nature recovery and land use decisions. The local recording community is crucial to generating these records and in 2022, contributed significantly to the 74,000 records that were added to the CBDC database as well as leading and/or contributing to publications such as The Cumbria Bumble Bee Atlas in 2022. CBDC organises an annual conference which recognises and celebrates the work of recorders across the county – this year the event was a hybrid digital and in person event, with recordings made available as a resource to the community to watch again. Recorders' days are also organised by CBDC to allow different recording communities to come together and record species at one particular site, with a couple of such days taking place at different sites each year.

CBDC continues to operate as a hosted centre within Tullie with separate cost centres and designated reserves which are used to maintain investment in CBDC operation and service delivery. CBDC is also a member of the Association of Local Records Centres (ALERC) and this year achieved ALERC accreditation which demonstrates that CBDC is operating an efficient and effective records centre for Cumbria.

CUMBRIA MUSEUM CONSORTIUM

Tullie has continued to lead Cumbria Museum Consortium (CMC), in partnership with the Wordsworth Trust and Lakeland Arts and funded by Arts Council England (ACE). Overall, this has been a year of successes and challenges, as the museums work to recover from the effects of the COVID pandemic, through the cost-of-living crisis. Overall, across the consortium, visitor numbers have been varied and unpredictable, reaching 60% of pre-pandemic levels (2019-20).

More than ever, the partnership has been bound together by a shared commitment to creating museums that are inclusive, fair and diverse. Developing workforce diversity has been a priority. Workforce data collected through the annual survey has given improved insight into the make-up of our existing teams. Guided by this, CMC has provided training opportunities designed to increase understanding of diversity. This included Neurodiversity Awareness and LGBTQ Awareness training for all staff.

Renewed efforts have been made to diversify trustee boards, with 8 new trustees bringing fresh perspectives and skills across the three museums.

CMC has developed and led Helping Hands - a major partnership project that aims to break down barriers to volunteering across Cumbria, thereby diversifying the volunteer workforce. Funded by a £490,000 grant from DCMS, via ACE, this project involves over 30 cultural organisations as well as a range of community diversity partners. The project began with recruitment of five Inclusive Volunteering Leads (IVLs) and a Project Manager. Employed by Tullie, the IVLs provide one-to-one support into volunteering with cultural organisations, especially for people who might usually face barriers. The target is to recruit 500 volunteers by project end in March 2024. 155 volunteers were recruited in the first three months of 2023.

CMC's community outreach work has been particularly successful this year with a total of 5,342 engagements across the museums. Examples include Tullie's Meet Me at the Museum for adults with dementia and their carers, Lakeland Arts' MEND programme taking place in rural libraries across Barrow, Copeland and Eden, and Wordsworth Grasmere's joint project with Prism Arts which saw them work with people who are experiencing homelessness and vulnerable housing.

Learning teams have engaged with over 15,000 children, even though making onsite visits has become much more difficult for many schools. Imaginative online programmes and increased outreach visits have ensured contact and relationships with schools have stayed strong.

Senior leaders from across the consortium have provided support for the museum and wider culture sector in Cumbria and beyond, leading and contributing to a wide range of networks and specialist groups. These include Cumbria LEP's Creative and Cultural Sector Panel; Carlisle Culture; Cumbria Arts and Culture Network and Kendal Futures. The Director of Wordsworth Trust has continued to co-manage Museum Development North West and chair the Cumbria Museum Directors Group.

Progress has been made towards development of a Net Zero Strategy for CMC, with Building Energy Audits undertaken at each museum. These will form the basis of the strategy, which will be developed during 2023-24. Work has begun to respond to the recommendations within these reports. Next steps will include a detailed data collection exercise to quantify each museum's carbon footprint.

This year has seen CMC successfully reapply for Arts Council NPO status, meaning that the partnership will continue to receive regular funding of £1,187,313 per annum until 2026. The process saw a team of senior staff working closely together to shape an activity programme for the next three years, with targets, success measures and a clear shared mission: Creating cultural change, together.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

FINANCIAL PERFORMANCE

The operational outcome for the year is a net deficit before non-recurring income of £449,000 (2022: net deficit of £246,000). These deficits in the last two years were materially offset by items of income arising from events that are unlikely to recur. During the year this non-recurring income arose from a rebate of business rates relating to prior years of £302,000 and from an additional management fee of £800,000 from the City Council alongside its transfer to the museum of the empty and somewhat dilapidated freehold properties in Castle Street. In 2022 the non-recurring income comprised coronavirus support grants of £204,000. Overall this meant that there was a net surplus of unrestricted funds of £653,000 (2022: net deficit of £42,000).

The increased deficit in the operational outcome before these non-recurring items arose primarily from a further reduction of £150,000 in the Carlisle City Council fee for managing the collections and increased energy costs of £180,000, offset by improved earned income and reductions in other operating costs. While the Trust had budgeted for the reduced management fee, the 125% increase in energy costs managed through a group scheme by Cumbria County Council was unexpected and has significantly impacted the future financial projections in the Trust's business plan.

As visitor numbers continue to improve following the pandemic, all areas of earned income have increased in the year. Significantly, the turnover of the Trading Company's commercial activities increased by £94,000, or 64% and resulted in an increased profit donated to the Trust of £48,000 (2022 £42,000). Although museum admission numbers are still only 58% of pre-pandemic levels, due to a new admission pricing strategy adopted in mid-2019/20, income from admission tickets saw a 9% increase on the income generated in that year.

Overall, including restricted funds, the results show a net surplus of £1,204,000 (2022: net deficit of £147,000). Net restricted income less expenditure of £551,000 (2022: net expenditure of £105,000) represents timing differences between receiving and spending restricted funds principally those relating to up-front funding for Project Tullie.

The trend of operating and overall results for the last five years, showing the impact of the non-recurring items is set out in the table below:

	2018/19 £'000	2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000
Operating surplus/(deficit) before non-recurring income – unrestricted funds	(1)	313	24	(246)	(449)
Coronavirus related support grants	-	7	755	204	-
One-off management fee for work on buildings transferred to Tullie	-	-	-	-	800
Business rates rebate for prior years	-	-	-	-	302
Operating surplus/(deficit) after non-recurring income – unrestricted funds	(1)	320	779	(42)	653
Restricted income less expenditure	35	97	170	(105)	551
Overall net surplus/(deficit)	34	417	949	(147)	1,204

The Trust's total reserves at the year-end were £3,121,000 (2022: £1,917,000). These total reserves are made up of unrestricted reserves of £539,000 (2022: £615,000), designated reserves of £1,403,000 (2022: £674,000) and restricted funds of £1,179,000 (2022: £628,000). Details of the breakdown of these funds can be found in Note 26.

RESERVES POLICY

Each year the trustees consider the amount of unrestricted reserves to designate to cover the costs of particular projects included in the business plan. In addition, the trustees consider levels of risk associated with major categories of income and expenditure comprising the budget for the year ahead and the latest business plan and derive from that assessment a target range of free reserves. This target range is currently set at £250,000 to £350,000.

The reduction of £150,000 in the annual management fee from Carlisle City Council followed cuts of £50,000 in 21/22 and £100,000 in 20/21, giving a total reduction of £300,000 over the last three years. These reductions coincided with the pandemic and subsequent recovery period when the ability to earn income to replace this reduced fee was severely limited. The strategy adopted by the trustees to counter these reductions in the management fee and secure financial sustainability in the medium term, is to progress Project Tullie. Amounts have been set aside as designated reserves to fund the initial costs of the project. The balance of reserves designated for this purpose stands at £419,000, and these funds are expected to be defrayed over the next two years.

The trustees also designate reserves held on behalf of the Cumbria Biodiversity Data Centre of £154,000. There are some significant risks to the future funding that CBDC receives following the Local Government restructuring in Cumbria and the trustees consider these reserves to be appropriate to cover these potential future reductions in funding.

After setting aside designated reserves, the remaining unrestricted reserves amount to £539,000 of which £190,000 is the value of fixed assets which are not available to use, leaving available free cash reserves that amount to £349,000. This is within the target range for free reserves. However, the trustees expect that the level of free reserves will fall below the target range during the next two years as attention is focused on Phase 2 of Project Tullie. Accordingly, thorough cash flow forecasts have been prepared to ensure that the Trust maintains sufficient liquidity to cover its operational and Project Tullie related costs.

Investment Policy

The trust holds an investment account which is reviewed regularly by the trustees.

RISK MANAGEMENT

All significant activities undertaken by the Trust are subject to a prior risk review before implementation. Major risks identified are ranked in terms of their potential impact and likelihood.

The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks and adoption of mitigating measures including disaster recovery plans.
- Embedding risk identification and assessment within operating procedures.
- A clear structure of delegated authority and control.
- Maintaining reserves in line with set policies.

The risk register is regularly reviewed by both the Audit and Risk Committee and the Trust Board. Appended to the main Tullie strategic and operational risk register are specific risk registers for both Cumbria Museum Consortium activity and Project Tullie. The current top risks identified are:

1. Failure to meet fundraising targets - the lower number of visitors returning to the museum post-lockdown results in reduced income for the Trust. The Project Tullie developments are also at risk if funding for each phase is not secured.
2. Increased cost of supplies and services, including high levels of inflation - costs are increasing in all areas whilst earned income has reduced, resulting in a squeeze on budgets. This risk applies equally to the capital costs involved in the next two phases of Project Tullie.
3. Changes in national or local government policy leading to a loss of funding and support for museums - Cumbria has undergone a local government review resulting in Carlisle City Council being subsumed into Cumberland Council. Trustees and the Director have worked hard to establish effective communication with the new members and officers to ensure that all key personnel are aware of our impact and the need for continued support.

FINANCIAL INSTRUMENTS

Objectives and policies

The Trust's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the Board of trustees.

Cash flow risk

The Trust's activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flow.

Credit risk

The Trust's principal financial assets are bank balances and cash, trade and other receivables and investments. The trustees have considered the risks that affect the day-to-day operations and have implemented procedures that are appropriate to the size of the charity.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tullie House Museum and Art Gallery Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

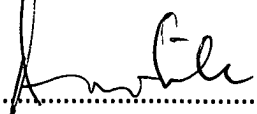
DISCLOSURE OF INFORMATION TO AUDITOR

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

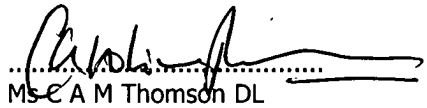
REAPPOINTMENT OF AUDITOR

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 28 July 2023 and signed on its behalf by:



.....
Mr A J Smith CVO
Trustee



.....
Ms C A M Thomson DL
Trustee

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

OPINION

We have audited the financial statements of Tullie House Museum and Art Gallery Trust (the 'charitable parent company') and its subsidiary (together the 'group') for the year ended 31 March 2023, which comprise the Consolidated statement of financial activities (including the income and expenditure account), Consolidated balance sheet, Balance sheet, Consolidated statement of cash flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 27], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 28 JULY 2023

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations, legacies and grants receivable	3	48,026	1,554,052	1,602,078	855,182
Charitable activities	4	1,998,080	-	1,998,080	1,215,143
Other trading activities	5	240,411	-	240,411	146,443
Investment income	6	16,916	-	16,916	5,826
Other income	7	-	-	-	50,269
Total income		2,303,433	1,554,052	3,857,485	2,272,863
Expenditure on:					
Raising funds	8	(267,806)	-	(267,806)	(177,065)
Charitable activities	9	(1,736,875)	(1,005,339)	(2,742,214)	(2,278,045)
Rates appeal rebate	10	302,235	-	302,235	-
Total expenditure		(1,702,446)	(1,005,339)	(2,707,785)	(2,455,110)
Net income/(expenditure)		600,987	548,713	1,149,700	(182,247)
Transfers between funds		(2,505)	2,505	-	-
Other recognised gains and losses					
Exhibition tax relief	15	54,545	-	54,545	35,587
Net movement in funds		653,027	551,218	1,204,245	(146,660)
Reconciliation of funds					
Total funds brought forward		1,289,077	628,115	1,917,192	2,063,852
Total funds carried forward	26	1,942,104	1,179,333	3,121,437	1,917,192

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations, legacies and grants receivable	3	193,306	661,876	855,182
Charitable activities	4	1,215,143	-	1,215,143
Other trading activities	5	146,443	-	146,443
Investment income	6	5,826	-	5,826
Other income	7	50,269	-	50,269
Total income		1,610,987	661,876	2,272,863
Expenditure on:				
Raising funds	8	(177,065)	-	(177,065)
Charitable activities	9	(1,510,275)	(767,770)	(2,278,045)
Total expenditure		(1,687,340)	(767,770)	(2,455,110)
Net expenditure		(76,353)	(105,894)	(182,247)
Transfers between funds		(994)	994	-
Other recognised gains and losses				
Exhibitions Tax Relief	15	35,587	-	35,587
Net movement in funds		(41,760)	(104,900)	(146,660)
Reconciliation of funds				
Total funds brought forward		1,330,837	733,015	2,063,852
Total funds carried forward	26	1,289,077	628,115	1,917,192

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 and 2022 is shown in note 25.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £		2022 £	
Fixed assets					
Tangible assets	18		759,959		621,088
Investments	19		303,288		303,288
			1,063,247		924,376
Current assets					
Stocks	20	12,271		11,791	
Debtors	21	728,818		417,388	
Cash at bank and in hand		1,800,630		935,564	
		2,541,719		1,364,743	
Creditors: Amounts falling due within one year	22	(483,529)		(371,927)	
Net current assets			2,058,190		992,816
Net assets			3,121,437		1,917,192
Funds of the group:					
Restricted income funds					
Restricted funds		1,179,333		628,115	
Unrestricted income funds					
Unrestricted funds		1,942,104		1,289,077	
Total funds	26		3,121,437		1,917,192

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023 (CONTINUED)

The financial statements on pages 33 to 70 were approved by the trustees, and authorised for issue on 28 July 2023 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £		2022 £	
Fixed assets					
Tangible assets	18		759,959		621,088
Investments	19		303,289		303,289
			1,063,248		924,377
Current assets					
Debtors	21	769,626		456,673	
Cash at bank and in hand		1,761,159		898,494	
		2,530,785		1,355,167	
Creditors: Amounts falling due within one year	22	(472,596)		(362,352)	
Net current assets			2,058,189		992,815
Net assets			3,121,437		1,917,192
Funds of the charity:					
Restricted income funds					
Restricted funds		1,179,333		628,115	
Unrestricted income funds					
Unrestricted funds		1,942,104		1,289,077	
Total funds	26		3,121,437		1,917,192

The charitable company generated a net movement in funds for the financial year of £1,204,245 (2022: (£146,660)).

BALANCE SHEET AS AT 31 MARCH 2023 (CONTINUED)

The financial statements on pages 33 to 70 were approved by the trustees, and authorised for issue on 28 July 2023 and signed on their behalf by:

.....
Mr A J Smith CVO
Trustee

.....
Ms C A M Thomson DL
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		1,204,245	(146,660)
Adjustments to cash flows from non-cash items			
Depreciation	18	108,201	120,689
Investment income	6	(16,916)	(5,826)
Loss on disposal of tangible fixed assets		-	284
		1,295,530	(31,513)
Working capital adjustments			
(Increase)/decrease in stocks	20	(480)	1,000
Increase in debtors	21	(311,430)	(68,924)
Increase in creditors	22	111,602	16,466
Net cash flows from operating activities		1,095,222	(82,971)
Cash flows from investing activities			
Interest receivable and similar income	6	16,916	5,826
Purchase of tangible fixed assets	18	(247,072)	(31,540)
Net cash flows from investing activities		(230,156)	(25,714)
Net increase/(decrease) in cash and cash equivalents		865,066	(108,685)
Cash and cash equivalents at 1 April		935,564	1,044,249
Cash and cash equivalents at 31 March		1,800,630	935,564

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by guarantee, incorporated in England and Wales.

The address of its registered office is:
Tullie House
Castle Street
Carlisle
CA3 8TP

These financial statements were authorised for issue by the trustees on 28 July 2023.

The company is a company limited by guarantee. In the event of the company being wound up the liability in respect of the guarantee is limited to £10 per member of the company.

2 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Tullie House Museum and Art Gallery 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 notes.

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

2 ACCOUNTING POLICIES (continued)

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking drawn up to 31 March 2023.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiary, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

2 ACCOUNTING POLICIES (continued)

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released. Where entitlement to a grant occurs before income is received, the income is accrued.

Grants which have been used to purchase assets or for capital expenditure purposes are recognised when received. Depreciation is then expensed against this over the useful economic life of the assets. The remaining balance shown under the relevant grant funding heading in restricted funds, will represent the Net Book Value (NBV) of the asset expensed.

Gift aid

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank.

Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income.

Charitable activities

Income from charitable activities comprise of museum admission charges and other fees and charges arising from the delivery of activities and services for its beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Raising funds

Expenditure on raising funds includes the costs of all trading activities.

2 ACCOUNTING POLICIES (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions which have been allocated on a basis consistent with the use of resources. For example staff cost by time spent and other costs by their usage.

Governance costs

Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Consortium income and expenditure

Tullie acts as the lead claimant in a consortium claim for Cumbrian Museums to the Arts Council England. The claims received on behalf of and paid out to other consortium members do not form part of these accounts.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets costing £500 or more are initially measured at cost and are subsequently measured at cost or valuation, net of depreciation and any impairment loss.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10 years straight line
Leasehold property improvements	10 years straight line
Equipment	5 years straight line

2 ACCOUNTING POLICIES (continued)

Freehold property was purchased in year for £1. This is currently not depreciated.

Assets in the course of construction
These assets are recognised at cost. Depreciation on the assets is not charged until they are brought into use and reclassified to freehold or leasehold property improvements.

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Subsidiary undertakings are valued at cost less provision for impairment.

Operating leases
Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

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

Cash and cash equivalents
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.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

2 ACCOUNTING POLICIES (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

In addition the company operates a defined benefit pension scheme for employees. The assets of the scheme are charged to the statement of financial activities so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

Financial instruments

The charity only has financial assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

Employee benefits

Termination benefits are recognised as an expense in the statement of financial activity immediately. Termination benefits are recognised as a liability and expense only when the charity is demonstrably committed either to terminate the employment of an employee or group of employees before the normal retirement date or to provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Termination benefits are measured at the best estimate of the expenditure that would be required to settle the obligation at the reporting date. In the case of an offer made to encourage voluntary redundancy, measurement is based on the number of employees expected to accept the offer. When termination benefits are due more than 12 months after the end of the reporting period, they shall be measured at their discounted present value.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted			
	General £	Restricted £	Total 2023 £	Total 2022 £
Donations				
Donations - unrestricted	36,026	-	36,026	29,514
ACE grant	-	406,521	406,521	406,524
Natural Sciences Project	-	38,345	38,345	3,583
Biodiversity Curator	-	15,000	15,000	15,000
WallCAP	-	-	-	15,472
Bubble and Me	-	-	-	500
CWAAS Community Grant	-	6,667	6,667	6,667
Once Upon a Planet	-	28,115	28,115	61,235
Bath House Uncovering Roman Carlisle	-	9,308	9,308	22,546
Thriving Communities	-	46,144	46,144	52,500
Purchase of Dodd.J Herbarium	-	-	-	2,506
Whale tales	-	-	-	32,881
Kickstart	-	3,256	3,256	10,885
'Waiting for Trains Again' by Charles Oakley, 1984	-	(2,500)	(2,500)	5,000
Apprentice Funding	-	-	-	3,500
The Leathersellers Company Charitable Fund	-	8,300	8,300	-
Hope street	-	5,988	5,988	23,077
Volunteering futures	-	245,000	245,000	-
Pilgrim Trust	-	14,203	14,203	-
Carlisle LCEP	-	6,000	6,000	-
Wild Escape	-	2,700	2,700	-
Steps to Sustainability	-	200	200	-
John Ellerman Foundation	-	44,850	44,850	-
Project Tullie	-	675,955	675,955	-
Culture Recovery Fund	-	-	-	153,792
Apprentice funding	2,000	-	2,000	-
Cumbria County Council cultural grant	10,000	-	10,000	10,000
	48,026	1,554,052	1,602,078	855,182

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE (continued)

'Waiting for Trains Again' by Charles Oakley, 1984 is shown in the above breakdown as (£2,500) due to recognition of an expected grant in the 2021/2022 accounts, however upon receipt of the grant we have only received 50%.

Project Tullie funding total of £675,955 includes the following amounts - Future High Streets Fund £200,000, Town Deal Fund £265,246, Arts Council England (ACE) £136,289, match funding of £250 and National Lottery Heritage Fund £74,170.

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Total 2023
	£	£
Other fees and charges	236,095	236,095
Museum admission charges	155,404	155,404
Carlisle City Council management fee	806,581	806,581
Carlisle City Council property development fund	800,000	800,000
	1,998,080	1,998,080

	Unrestricted funds	Total 2022
	£	£
Other fees and charges	208,514	208,514
Museum admission charges	133,809	133,809
Carlisle City Council management fee	872,820	872,820
	1,215,143	1,215,143

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Trading income;			
Trading income generated by Tullie House Museum and Art Gallery Trust (Trading) Limited	240,411	240,411	146,443
	240,411	240,411	146,443

6 INVESTMENT INCOME

	Unrestricted General £	Total 2023 £	Total 2022 £
Bank interest receivable	16,916	16,916	5,826

7 OTHER INCOME

	Total 2023 £	Total 2022 £
Coronavirus Job Retention Scheme	-	15,602
Coronavirus Business grants	-	34,667
	-	50,269

8 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs £	Depreciation £	Other costs £	Total 2023 £	Total 2022 £
Fundraising expenses	128,767	-	139,039	267,806	177,065
Museum operations	1,453,468	108,200	878,311	2,439,979	2,278,045
	1,582,235	108,200	1,017,350	2,707,785	2,455,110

9 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Museum operations	1,930,405	509,574	2,439,979	2,278,045
Fundraising expenses	267,806	-	267,806	177,065
	2,198,211	509,574	2,707,785	2,455,110

9 EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

Included in the expenditure analysed above is governance costs of £13,050 (2022 - £13,600) which relate directly to charitable activities. See note 11 for further details.

10 OTHER EXPENDITURE

	Unrestricted funds General £	Total funds £
Rates appeal rebate	(302,235)	(302,235)
Total for 2023	(302,235)	(302,235)

During the year the charity received a rates appeal rebate of £302,235 which covered the rates years of 2012 to 2022.

11 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Support costs £	Total 2023 £	Total 2022 £
Support staff costs	246,850	246,850	174,538
Depreciation	108,200	108,200	120,689
Other costs	154,524	154,524	88,863
	509,574	509,574	384,090

11 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS (continued)

Governance costs

	Unrestricted funds General £	Total 2023 £
Audit fees		
Audit of the financial statements	13,050	13,050
	13,050	13,050

	Unrestricted funds General £	Total 2022 £
Audit fees		
Audit of the financial statements	12,000	12,000
Other fees paid to auditors	1,600	1,600
	13,600	13,600

12 NET INCOMING/OUTGOING RESOURCES

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Audit fees	13,050	12,000
Depreciation of fixed assets	108,200	120,689
Auditor's remuneration - Grant audit	-	1,600
Pension costs	88,251	65,714

13 TRUSTEES REMUNERATION AND EXPENSES

Under Article 6 of the Articles of Association for the Charity, Mr A Mackay received remuneration of £90,844 (2022: £80,885) in his role as Museum Director. This being gross salary and employer's pension contribution. The Museum Director receives no remuneration in his role as trustee.

During the year £607 of expenses were reimbursed to one trustee for travel and subsistence (2022: £151 of expenses were reimbursed to one trustee for travel and subsistence).

14 STAFF COSTS

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	1,381,305	1,059,877
Social security costs	112,679	78,835
Other pension costs	88,251	65,714
	1,582,235	1,204,426

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

	2023 No	2022 No
Museum staff	85	63

During the year the charity incurred termination benefits payable for loss of employment of £604. Details of the treatment of the termination benefit can be found in the accounting policies. The termination benefits in the year were funded from the charity's unrestricted general funds.

In addition during the year the charity incurred ex-gratia payments for compensation for loss of employment of £2,340.

14 STAFF COSTS (continued)

The number of employees whose total emoluments fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-

The total employee benefits of the key management personnel of the group were £292,147 (2022: £250,216). The total number of key management personnel of the group was 5 (2022: 4).

15 MUSEUM AND GALLERY EXHIBITIONS TAXATION RELIEF

The company has taken advantage of the Museum and Gallery Exhibitions Tax Relief which has resulted in a tax credit of £54,545 (2022: £35,587) being recognised in the financial statements. This is in respect of qualifying expenditure incurred during the financial year.

16 AUDITOR'S REMUNERATION

	2023 £	2022 £
Audit of the financial statements	13,050	12,000
Other fees to auditors		
Audit-related assurance services	-	1,600

17 TAXATION

The group is a registered charity and is therefore exempt from taxation.

18 TANGIBLE FIXED ASSETS

Group and Charity

	Leasehold property improvements £	Fixtures and fittings £	Equipment £	Freehold property £	Assets in the course of construction £	Total £
Cost						
At 1 April 2022	592,078	274,717	292,218	-	-	1,159,013
Additions	6,434	12,434	41,315	1	186,888	247,072
At 31 March 2023	598,512	287,151	333,533	1	186,888	1,406,085
Depreciation						
At 1 April 2022	151,660	168,434	217,831	-	-	537,925
Charge for the year	59,262	23,259	25,680	-	-	108,201
At 31 March 2023	210,922	191,693	243,511	-	-	646,126
Net book value						
At 31 March 2023	387,590	95,458	90,022	1	186,888	759,959
At 31 March 2022	440,418	106,283	74,387	-	-	621,088

18 TANGIBLE FIXED ASSETS (continued)

Assets in the course of construction includes the work completed to date on Phase 2 of Project Tullie.

19 FIXED ASSET INVESTMENTS

Group

	2023 £	2022 £
Other investments	303,288	303,288

Other investments

Group and Charity

	Other investments £	Total £
Cost or Valuation		
At 1 April 2022	303,288	303,288
At 31 March 2023	303,288	303,288
Net book value		
At 31 March 2023	303,288	303,288
At 31 March 2022	303,288	303,288

Charity

	2023 £	2022 £
UK Group undertakings	1	1
Other investments	303,288	303,288
	303,289	303,289

The Trust holds a long term deposit of £303,288 at a UK building society.

19 FIXED ASSET INVESTMENTS (continued)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2023	2022	Principal activity
Subsidiary undertaking					
Tullie House Museum and Art Gallery Trust (Trading) Limited	England	Ordinary	100%	100%	Trading activities at Tullie House Museum

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil (2022 - £nil) and the aggregate amount of capital and reserves at the end of the period was £1 (2022 - £1).

Subsidiaries

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil and the aggregate amount of capital and reserves at the end of the period was £1.

A summary of the trading results are shown below:

	2023 £	2022 £
Turnover and interest receivable	240,411	146,443
Cost of sales, administration costs and interest costs	(240,411)	(146,443)
Current assets	72,106	62,314
Current liabilities	(72,105)	(62,313)
Aggregate share capital and reserves	1	1

20 STOCK

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Stock	12,271	11,791	-	-

21 DEBTORS

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	58,055	147,448	41,160	137,067
Due from group undertakings	-	-	54,208	48,731
Tax recoverable	155,929	186,541	155,929	186,541
Prepayments	503,953	82,657	500,485	79,584
VAT recoverable	10,881	742	17,844	4,750
	728,818	417,388	769,626	456,673

The tax recoverable amount includes £48,374 Exhibition Tax Relief due from 2022/23, an additional £6,171 due from 2021/22 (recognised as an under provision in the statement of financial activity in 2022/23) due to a change in tax relief rates, £35,587 due from 2021/22 and £65,794 due from 2019/20. The 2021/22 tax relief has been received after the year end.

22 CREDITORS: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade creditors	118,205	82,977	116,977	79,978
Taxation and social security	45,975	20,954	45,975	20,954
Other creditors	3,390	3,847	3,391	3,847
Accruals	315,959	264,149	306,253	257,573
	483,529	371,927	472,596	362,352

22 CREDITORS: amounts falling due within one year (continued)

Deferred income - group

	2023	2022
	£	£
Deferred income at 1 April 2022	194,053	216,398
Resources deferred in the period	226,015	194,053
Amounts released from previous periods	(194,053)	(216,398)
Deferred income at year end	226,015	194,053

Deferred income relates to Carlisle City Council management fee which is paid three months in advance and therefore relates to April - June 2023. Also included is a new Patron, Curatorial Income, wedding and event income received relating to the 2023/24 year.

Deferred income - charity

	2023	2022
	£	£
Deferred income at 1 April 2022	192,620	214,940
Resources deferred in the period	224,824	192,620
Amounts released from previous periods	(192,620)	(214,940)
Deferred income at year end	224,824	192,620

Deferred income relates to Carlisle City Council management fee which is paid three months in advance and therefore relates to April - June 2023. Also included is a new Patron and Curatorial income received relating to the 2023/24 year.

23 CUMBRIA MUSEUMS CONSORTIUM

	Group and charity	
	2023	2022
	£	£
Balance brought forward	10,168	19,371
Arts Council England grant received on behalf of the Consortium members	780,792	780,789
Consortium income	77,577	77,582
Consortium expenditure	(87,115)	(86,785)
Amounts paid to other Consortium members	(780,792)	(780,789)
	630	10,168

23 CUMBRIA MUSEUMS CONSORTIUM (continued)

This balance arises from a grant from the Arts Council England to the Cumbria Museums Consortium (Tullie House as lead, The Wordsworth Trust and Lakeland Arts) under the National Portfolio Organisation (NPO) to deliver a programme of activities in the area such as Audience Development, Children and Young People and Resilience. The figures noted above relate to the running costs incurred by the museums in the Consortium.

24 OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Other				
Within one year	24,276	14,229	24,276	14,229
Between one and five years	33,669	13,231	33,669	13,231
	57,945	27,460	57,945	27,460

The amount of non-cancellable operating lease payments recognised as an expense during the year was £25,515 (2022 - £16,785).

25 COMMITMENTS

Group and charity

Pension commitments

The company contributes into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. Carlisle City Council have underwritten all liabilities relating to the pension scheme at the inception of the Trust. Consequently the liability of the Trust in respect of pension contributions is the actuarially calculated contribution for any year. In the event of the Trust being wound up at any future date the Council have also underwritten any liabilities at that point. This scheme is treated as a defined contribution scheme for accounting purposes.

The company also operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension cost charge represents contributions payable by the Trust to the funds and amounted to £126,851 (2022 - £103,414). The total pension contributions paid during the year amounted to £88,251 (2022: £65,714) after offsetting the pensions rebate of £38,600 (2022: £37,700).

26 FUNDS

Group and Charity

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General funds - all funds	614,827	1,396,084	(1,469,582)	(2,505)	538,824
Designated					
Cumbria Biodiversity Data Centre	143,214	107,349	(96,567)	-	153,996
Project Tullie	501,036	-	(81,752)	-	419,284
General Acquisitions	25,000	-	-	-	25,000
Cafe Investments	5,000	-	-	-	5,000
Property development fund	-	800,000	-	-	800,000
	674,250	907,349	(178,319)	-	1,403,280
Total unrestricted funds	1,289,077	2,303,433	(1,647,901)	(2,505)	1,942,104
Restricted funds					
National Portfolio Organisations	10,168	406,522	(410,225)	-	6,465
Curatorial and Collections Development	72,617	-	(655)	-	71,962
Hope Street	29,041	5,988	(35,029)	-	-
Costume Gallery	430,254	-	(54,902)	-	375,352
Bubble and Me	1,190	-	(1,060)	-	130
Biodiversity Curator	-	15,000	(15,000)	-	-
Natural Sciences Project	-	38,344	(38,349)	5	-
Once upon a Planet	54,895	28,115	(58,171)	-	24,839
Bath House Uncovering Roman Carlisle	273	9,308	(9,581)	-	-
Thriving Communities	29,677	46,144	(33,966)	-	41,855
Community Grant	-	6,667	(6,667)	-	-
'Waiting for Trains Again' by Charles Oakley, 1984	-	(2,500)	-	2,500	-
Kickstart placement	-	3,256	(3,256)	-	-
Jonh Ellerman Foundation	-	44,850	(7,514)	-	37,336

26 FUNDS (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Pilgrim Trust	-	14,203	(13,396)	-	807
Wild Escape	-	2,700	(521)	-	2,179
Steps to Sustainability	-	200	(177)	-	23
Project Tullie - Future High Street Fund	-	265,246	(15,781)	-	249,465
Project Tullie - Town Deal Fund	-	200,000	(15,741)	-	184,259
Project Tullie - Match funding	-	250	-	-	250
Project Tullie - Arts Council England	-	136,289	(61,651)	-	74,638
Project Tullie - National Lottery Heritage Fund	-	74,170	(74,170)	-	-
Volunteering Futures	-	245,000	(140,898)	-	104,102
The Leathersellers Company Charitable Fund	-	8,300	(8,300)	-	-
Carlisle LCEP	-	6,000	(329)	-	5,671
Total restricted funds	628,115	1,554,052	(1,005,339)	2,505	1,179,333
Total funds	1,917,192	3,857,485	(2,653,240)	-	3,121,437

The funding received for Project Tullie from Future High Streets Fund, Town Deal Fund, Arts Council and match funding are all in relation to Phase 2. The funding received for Project Tullie from National Lottery Heritage fund is in relation to Phase 3.

26 FUNDS (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General funds - all funds	627,526	1,504,593	(1,416,298)	(100,994)	614,827
Designated					
Cumbria Biodiversity Data Centre	127,818	106,394	(90,998)	-	143,214
Project Tullie	545,493	-	(144,457)	100,000	501,036
General Acquisitions	25,000	-	-	-	25,000
Cafe Investments	5,000	-	-	-	5,000
	703,311	106,394	(235,455)	100,000	674,250
Total unrestricted funds	1,330,837	1,610,987	(1,651,753)	(994)	1,289,077
Restricted funds					
National Portfolio Organisations	63,657	406,524	(460,013)	-	10,168
Curatorial and Collections Development	105,792	-	(33,175)	-	72,617
Hope Street	19,613	23,077	(13,649)	-	29,041
Costume Gallery	485,156	-	(54,902)	-	430,254
Bubble and Me	1,700	500	(1,010)	-	1,190
Biodiversity Curator	3,450	15,000	(18,450)	-	-
WallCAP	18,488	15,472	(33,960)	-	-
Natural Sciences Project	35,159	3,583	(38,742)	-	-
Whale Tales	-	32,881	(32,881)	-	-
Once upon a Planet	-	61,235	(6,340)	-	54,895
Bath House Uncovering Roman Carlisle	-	22,546	(22,273)	-	273
Thriving Communities	-	52,500	(22,823)	-	29,677
Purchase of Dodd.J Herbarium	-	2,506	(3,500)	994	-
Community Grant	-	6,667	(6,667)	-	-
'Waiting for Trains Again' by Charles Oakley, 1984	-	5,000	(5,000)	-	-
Apprentice Funding	-	3,500	(3,500)	-	-
Kickstart placement	-	10,885	(10,885)	-	-
Total restricted funds	733,015	661,876	(767,770)	994	628,115

26 FUNDS (continued)

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Total funds	2,063,852	2,272,863	(2,419,523)	-	1,917,192

26 FUNDS (continued)

Designated Funds
Cumbria Biodiversity Data Centre (CBDC) - funds designated by Trustees towards the running of CBDC to offset future losses.

General Acquisitions - for the purchase of additions to the collection.

Project Tullie - to support the preparation of the capital development plan for the site.

Café Investment - for the purchase of items to enhance visitor experience in the café.

Property Development Fund- Provided by Carlisle City Council for the increased costs in operating from the additional properties.

Restricted Funds
National Portfolio Organisations - Balance of annual funding from Arts Council England.

Curatorial and Collections Development - Donation towards the development and display of the Museum's collections. This fund provided the match funding for the Costume Gallery project.

Whale Tales - Grant from National Lottery Heritage Fund towards the Whale Tales Project. This is an engagement project, working with schools to create a film and exhibition about Driggsby the Finn whale from the Tullie collection.

Hope Street - Partnership funding from Curious Minds to be a lead partner for the Hope Streets engagement project. This is an organisational development programme which aims to test, refine and embed new models of youth engagement and leadership and change the way partner museums engage with young people.

Costume Gallery - Grant funding from DCMS Wolfson, Cumbria Local Enterprise Partnership (CLEP) and Garfield Weston for the development and installation of the new costume gallery. The remaining balance represents the Net Book Value of the Costume Gallery assets.

Bubble and Me - Grant to further the opportunities for young people to explore identity, belonging and their sense of community through a series of creative projects.

Community Grant - Grant received for the Tullie Health, Wellbeing and Community Programme.

Biodiversity Curator - Grant received towards the costs of a biodiversity curator.

WallCAP - Subcontractor work with Newcastle University to deliver new content to its permanent Roman Gallery.

26 FUNDS (continued)

Natural Sciences Project - a new initiative that will uncover stories from Cumbria's ancient history through an exceptional geology and palaeontology collection held at the Museum. The project will focus on enhancing documentation and digitisation of the geology collection as well as developing research projects, digital engagement and school sessions.

Once upon a Planet - Grant received from the Esmée Fairbairn Collections Fund. The grant is for two years for the Once upon a Planet project to raise awareness and understanding of the climate crisis.

Bath House Uncovering Roman Carlisle - Grant received from Carlisle City Council for an 18 month project uncovering the remains of a roman bath house.

Thriving Communities - Grant for recruitment of the Community Development Worker.

Purchase of Dodd.J Herbarium - Grant received from the Cumbria and Westmorland Antiquarian and Archaeological Society (CWAAS), Levens Local History Group, and Kendal Natural History Society.

'Waiting for Trains Again' by Charles Oakley, 1984 - Grant received from the V&A Purchase Grant Fund.

Apprentice Funding - Funding received for two apprentice places.

Kickstart Placement - A Government scheme to create jobs for young people at risk of long-term unemployment.

John Ellerman Foundation - Grant received over two years towards curatorial salaries and project costs related to the rationalisation of the social history collections at Tullie House and Lakeland Arts. £949 of the funds have been spent to purchase an asset in the year. Within the year end balance is £807 reflecting the Net Book Value of this asset.

Pilgrim Trust - Grant received for the Luguvalium Explored Project: Unlocking the Potential of Tullie House's Internationally Significant Roman Collection. The funds have been spent to purchase an asset in the year. Within the year end balance is £807 reflecting the Net Book Value of this asset.

Wild Escape - Grant received for The Big Nature Takeover, an exciting celebration of our natural world and Tullie's amazing collections.

Steps to Sustainability - This is a NHLF funded programme run by the Social Enterprise Academy. The aim of the programme is to help get a new income-generating initiative off the ground.

Carlisle LCEP - Grants from Curious Minds and Cumbria County Council to support the work of the Carlisle LCEP (Local Cultural Education Partnership). The purpose of the LCEP is to bring together schools and formal learning providers with arts and culture organisations to better join up provision for children and young people in the city. Funding will be used to deliver activity, promote the partnership and provide paid support with coordination and admin.

26 FUNDS (continued)

Volunteering Futures - Brings together 10 strategic partners to deliver a large-scale, ambitious programme of volunteering in the cultural sector across the county. It is a two year project that will improve community wellbeing, grow capacity and workforce diversity across the Cumbrian culture sector and breakdown barriers to volunteering that exist across a large, complex, rural county. £4,967 of the funds have been spent to purchase assets in the year. Within the year end balance is £4,222 reflecting the Net Book Value of this asset.

The Leathersellers Company Charitable Fund - Grant for conservation work on the archaeological leather collection carried out by conservators at the Leather Conservation Centre who carried out an assessment, training and grading scheme for the collection.

Project Tullie - Future High Streets Fund - Grant received over two years to support the capital development plans for the site. £57,936 of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Town Deal Fund - Grant received over three years to support the capital development plans for the site. £37,552 of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - Match funding - Grant to support the capital development plan for the site.

Project Tullie - Arts Council England - Grant received to support the capital development plans for the site. £74,638 of the funds have been spent to purchase assets in the year which are included in assets in the course of construction.

Project Tullie - National Lottery Heritage Fund - Grant to support the capital development plan for the site.

Unrestricted Funds

CCC Cultural Grant - Grant from Cumbria County Council to support the operation of Tullie House.

Culture Recovery Fund - The funding was designed to ensure cultural institutions can reopen after prolonged periods of closure, to ensure the future preservation and sustainability of the organisation and to ensure value for money in the organisation's future sustainability.

26 FUNDS (continued)

Transfers
£2,505 (2022: £994) was transferred from unrestricted funds to restricted to account for the overspend on certain restricted projects.

27 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	189,113	19,532	551,314	759,959
Fixed asset investments	303,288	-	-	303,288
Current assets	529,952	1,383,748	628,019	2,541,719
Current liabilities	(483,529)	-	-	(483,529)
Total net assets	538,824	1,403,280	1,179,333	3,121,437

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	188,796	2,038	430,254	621,088
Fixed asset investments	303,288	-	-	303,288
Current assets	494,670	672,212	197,861	1,364,743
Current liabilities	(371,927)	-	-	(371,927)
Total net assets	614,827	674,250	628,115	1,917,192

27 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Charity

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	189,113	19,532	551,314	759,959
Fixed asset investments	303,289	-	-	303,289
Current assets	519,018	1,383,748	628,019	2,530,785
Current liabilities	(472,596)	-	-	(472,596)
Total net assets	538,824	1,403,280	1,179,333	3,121,437

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	188,796	2,038	430,254	621,088
Fixed asset investments	303,289	-	-	303,289
Current assets	485,094	672,212	197,861	1,355,167
Current liabilities	(362,352)	-	-	(362,352)
Total net assets	614,827	674,250	628,115	1,917,192

28 ANALYSIS OF NET FUNDS

Group

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	935,564	865,066	1,800,630
Net debt	935,564	865,066	1,800,630

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,044,249	(108,685)	935,564
Net debt	1,044,249	(108,685)	935,564

Charity

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	898,494	862,665	1,761,159
Net debt	898,494	862,665	1,761,159

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,009,159	(110,665)	898,494
Net debt	1,009,159	(110,665)	898,494

29 RELATED PARTY TRANSACTIONS

Group
During the year the group made the following related party transactions:

Museum Director
In his role as the Museum Director, the Director received remuneration and benefits in the year amounting to £90,844 (2022: £80,885).

Mr C J Harrison (Trustee)
During the year there were a number of transactions with Harraby Green Associates Limited, a company in which Mr C J Harrison is a director, totalling expenditure of £3,438 for architectural and quantity surveyor work. This was paid during the year.

Two patron payments of £1,000 were received in the year from Christopher Harrison Group Limited, a company in which Mr C J Harrison is a director.

Charity
During the year the charity made the following related party transactions:

Tullie House Museum and Art Gallery Trust (Trading) Limited
At the balance sheet date the amount due from Tullie House Museum and Art Gallery Trust (Trading) Limited was £54,208 (2022: £48,731).

Museum Director
In his role as Museum Director, the Director received remuneration and benefits in the year amounting to £90,844 (2022: £80,885).

Mr C J Harrison (Trustee)
During the year there were a number of transactions with Harraby Green Associates Limited, a company in which Mr C J Harrison is a director, totalling expenditure of £3,438 for architectural and quantity surveyor work. This was paid during the year.

Two patron payments of £1,000 were received in the year from Christopher Harrison Group Limited, a company in which Mr C J Harrison is a director.

30 SECURITY

The grant received from the Arts Council England for Project Tullie is secured by a fixed charge dated 14 December 2022 over the leasehold and freehold properties held by the Trust.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales - Charity number 1143235

Accounts

COMPANY REGISTRATION NUMBER: 07568957
CHARITY REGISTRATION NUMBER: 1143235

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

TULLIE HOUSE
MUSEUM AND ART GALLERY CARLISLE

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr A J Smith, Chair Ms C A M Thomson, Deputy Chair Sir M E P Jones (resigned 6 January 2022) Professor P Strike Mr A R MacKay, Museum Director Professor J Mennell Councillor J T Bomford (resigned 18 June 2021) Ms L A Kneath (resigned 25 March 2022) Dr L Tickner (resigned 18 June 2021) Ms R Foy Ms M E Reid Fotheringham Mr C J Harrison Councillor C W Glover (appointed 18 June 2021) Councillor K Meller (appointed 18 June 2021)
Secretary	Mr D A Gibson
Charity Registration Number	1143235
Company Registration Number	07568957 The charity is incorporated in England and Wales.
Registered Office	Tullie House Castle Street Carlisle CA3 8TP
Principal Office	Tullie House Castle Street Carlisle CA3 8TP
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY

Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle CA3 0JF

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2022

Following the introduction of vaccines in the early summer of 2021 the UK began its programme of post-Covid recovery. Museums, like most non-essential businesses, were permitted to reopen their doors at the end of May. Tullie House did just this and has remained open since then.

As in 2020/21, we are grateful to the UK Government for the vital business support provided via the Coronavirus Job Retention Scheme, the Culture Recovery Fund, and other national initiatives. Without these interventions and the continuing support of Carlisle City Council we would have been in serious financial difficulty. After we reopened in May 2021 our visitor numbers hovered at around 50% of our 2019/20 levels but thanks to the dedicated hard work of the staff and volunteer teams, they have steadily increased and at the time of writing are at 63% of pre-pandemic numbers.

Our partnership with the two other major Cumbrian museums, Lakeland Arts and Wordsworth Trust, supported by a National Portfolio Organisation grant from Arts Council England (ACE), continues to develop, and thrive. The Cumbria Museum Consortium, now in its tenth year, has matured and is making a significant impact on the Cumbrian cultural landscape, the county's economy, and the provision of art and culture to its communities.

We would also like to thank our Patrons and Members. Not only have they attended our events and continued to support us through such difficult times, but their numbers are also increasing. We hope that this is testament to our diverse programming, our energy, our ambition, and our determination to help improve the city and become 'the heartbeat of Carlisle's cultural life'.

A major achievement in 2021 was our ability to finally complete within budget and celebrate Phase 1 of *Project Tullie*, our capital development programme centred on our 2019 masterplan. *The Costume Collection at Tullie House* sees two interlocking galleries creatively redeveloped to a very high standard to showcase over 40 of the museum's regionally important historic costumes. Each dress has a specific Carlisle story which helps establish identity, either of the wearer, maker, or in some cases the purpose of the outfit. The gallery was developed and managed inhouse by our brilliant project management, curatorial and learning teams, with significant assistance from the conservation team at the Bowes Museum and with the design support of the international architectural practice *Carmody Groarke*.

The new galleries were funded by grants from the DCMS/Wolfson Museum & Galleries Improvement Fund, the Cumbria LEP Northern Powerhouse Growth Fund, the Garfield Weston Foundation and through the generosity of a private donation from a local Cumbrian family. We celebrated the long-awaited launch at two very special and well received events, the first of which was attended by Arts Council England Chief Executive, Dr Darren Henley.

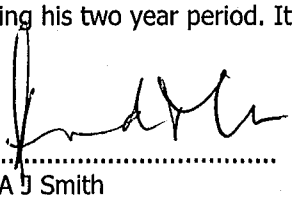
We now move on to Phase 2 and Phase 3 of *Project Tullie*. The funding of Phase 2, which involves redeveloping the entrance and welcome areas of the museum and extending our community facilities has been secured thanks to grants from DCMS/ACE, Town Deal, and the Future High Streets Fund. The £4.2m scheme will commence in Summer 2022 with building works expected to start in Spring 2023. That will be closely followed by Phase 3 which has received a huge boost by the National Lottery Heritage Fund (NLHF) and their offer of £4.5m towards a £6.5m scheme.

Project Tullie is a huge, ambitious, and much needed development that will help the museum become more sustainable and that will crucially help elevate Carlisle to become a major destination for cultural tourism. In 2023, Carlisle City Council will be subsumed into the new Cumberland Unitary Council, and we hope to see that the new authority will show the vision and desire to embrace the significant tourism potential of Carlisle by investing in the cultural offer across the city.

Our work with volunteers was of vital importance during 2021 as people sought to reconnect following almost 24 months of pandemic induced social isolation. There was a natural nervousness from many of our regular volunteers, and some understandably chose not to return. So, we looked to attract new volunteers and were overwhelmed by the response. We now have a waiting list which we believe helps to demonstrate the standing and visibility of the museum and its role in the community. The excavation of the Roman Bath House site at Carlisle Cricket Club also relied on volunteers and they turned out in their hundreds – people of all ages, abilities, and backgrounds – with everyone wanting to play their part in contributing to uncovering a piece of Carlisle's rich heritage.

The return of visitors, the resumption of our learning, education and community related activities and a varied and creative exhibitions programme have seen a renewed sense of energy and excitement in the Museum as we rebuilt in-person connections with our audiences. As with visitor numbers, our schools and families programmes have seen steady growth back towards pre-pandemic levels and our community engagement programme has well exceeded that level. The dynamism of these activities was rewarded by winning the Cumbria Tourism Award for the "Large Visitor Attraction of the Year 2022" - which was announced in July. This is a significant tribute to the devoted team at Tullie House, particularly given the demands on their time in progressing Project Tullie.

Finally, 2021 saw the Museum Trust say farewell to Sir Mark Jones, Lou Kneath and the City Council representatives Les Tickner and Jeff Bomford. Mark has been a Trustee since the Trust was founded in 2011 and has had a huge influence on our work, especially in relation to curatorship, advocacy, and the capital development programme. Mark sits on the Board of many museums, heritage projects and charitable foundations but his passion and devotion to Tullie House was always very evident. We would like to express our sincere appreciation to Mark for making such a major commitment to the development of the Museum and are delighted that both he and his wife Camilla continue to support us as patrons. Lou has been a trustee for three years and brought a wealth of digital knowledge and expertise which has been put to good effect by the museum's Digital Team. Les has been a trustee for six years and contributed much valuable local knowledge and ideas over that time, as did Jeff during his two year period. It will be a challenge to replace their collective experience and expertise.



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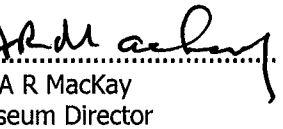
Mr A J Smith
Chair



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Mr A R MacKay
Museum Director

TRUSTEES' REPORT (INCORPORATING THE STRATEGIC AND DIRECTORS' REPORT)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2022. The annual report serves the purposes of a trustees' report, strategic report and a directors' report under company law.

OBJECTIVES AND ACTIVITIES

Tullie House is a charitable trust established under the laws of England and Wales and is a company limited by guarantee. The directors of the company are the trustees who are also the members with liability limited to £10.

The constitution of the company is set out in its Memorandum and Articles of Association dated 17 March 2011. The Trust's objects as set out in the Articles are:

'To advance the education of the public, including an understanding and appreciation of the arts, sciences and history, without prejudice to the generality of the foregoing through:
a. The provision, operation and maintenance of the Tullie House Museum and Art Gallery and consistent with this object; any other museum or art gallery;
b. The preservation, conservation and interpretation of:
- the collections managed by the Trust
- natural and human heritage, the landscape and the environment;
c. The carrying out and dissemination of research.'

The trustees have agreed that the pursuit of these charitable objects will be guided by our vision, our mission and our Manifesto.

Tullie House Trust's Vision is:
'To be a thriving, resilient organisation that delivers ambitious cultural programmes inspired by the richness and diversity of our collections, that are relevant and beneficial to local communities and visitors alike.'

Its Mission is:
'To deliver an outstanding, inclusive and resilient museum that is a major cultural destination for the north, and which uses its collections to produce a world class public programme targeted at visitors and the people of Carlisle and engages a broad spectrum of audiences.'

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Organisation

Tullie House Museum and Art Gallery Trust ("the Trust") operates and manages Tullie House Museum and Art Gallery ("Tullie House" or "the museum") in Castle Street, Carlisle, which is our main place of business, and Guildhall, a 14th century Grade 1 listed building in Greenmarket Street. Tullie House leases a third property, a collections storage facility located in Longtown, approximately nine miles from the city centre. In 2014 the Trust was given access to Herbert Atkinson House in Abbey Street by the City Council and this is now used for the Cumbria Biological Data Centre and additional museum office space. All these premises are occupied under licence by the Trust from Carlisle City Council. The Trust manages the buildings and collections on behalf of the City Council.

Tullie House was opened by Carlisle City Council as a museum in 1893. In the 1990s there were significant developments to the Castle Street premises involving new gallery spaces, a restaurant, a shop, education facilities and storage. In 2001, a further gallery, the Millennium Gallery, and a rotunda that overlooks Carlisle Castle and the site of a historic Roman settlement, were opened. In 2011 the Millennium Gallery was reopened as our new Roman Frontier Gallery, which tells the story of the occupation of Carlisle and the border country under the Roman Empire and places this in a contemporary context.

In 2011 Carlisle City Council transferred the management of Tullie House to a new charitable trust, at which time the employment contracts of Tullie House staff were transferred from the City Council to the Trust. The City Council continues to provide core funding to the Trust, in the form of an annual management fee, which is agreed on the basis of a rolling three-year business plan prepared by the Trust. A series of 30-year legal agreements commencing in 2011 underpins key aspects of the operational and contractual relationship between the Trust and the City Council.

The Trust is also an Arts Council National Portfolio Organisation in its capacity as lead of the Cumbria Museums Consortium. The Consortium applies for NPO funding on a 3 or 4 yearly basis and this grant income is crucial for the Trust to be able to deliver its key work with communities, children and young people, temporary exhibitions and audience and organisational development projects. This year was the final year of the 2018-22 funding round but due to the pandemic, the Arts Council have given an additional year of funding for 2022/23 based on the 2018-22 allocations, with organisations applying for the next round of funding covering 2023-26 during 2022.

The Trust also generates income through entry charges to the museum and art gallery, through retail outlets at the museum and the Guildhall, through catering and corporate hospitality activities at Tullie House, via grants for education projects, collections, conservation and exhibitions, and through chargeable events.

The Trust was incorporated on 17 March 2011. It became a registered charity on 3 August 2011 (charity registration number 1143235). The charity's object is: 'to advance the education of the public, including an understanding and appreciation of the arts, sciences and history'. The charity has a subsidiary trading company, Tullie House Museum and Art Gallery Trust (Trading) Limited, a private limited company that was incorporated on 19 July 2011 (company registration number 07710513).

The Trustees delegate day-to-day management of the charity to the Museum Director, supported by the other members of the Senior Leadership Team. Trustees utilise their own skills, knowledge and experience in order to act in the best interests of the charity, and are advised and guided by the expertise and views of key stakeholders, subject matter experts and the needs of the community.

The Board of Trustees

The Board of Trustees is comprised of between 6 and 15 members (currently 10), including two appointed by Carlisle City Council. The trustees agree the Trust's business strategy, business plans and key museological and administrative policies. They also agree financial and risk management policies and review performance. There are three Board Committees: the Audit and Risk Committee comprising four trustees which oversees financial risk and controls; a Development Committee comprising six trustees which is examining new methods of raising income and donations; and a Remuneration and Nominations Committee comprising of four trustees which reviews the Trust director and senior leadership team's pay and performance and considers trustee succession planning and nominations for new trustees. There is also a Steering Group and project board that oversee the development of Project Tullie. The Steering Group comprises of trustees and members of the Senior Leadership Team and the Project Tullie Board includes the addition of key stakeholder representatives from Carlisle City Council and Cumbria County Council.

Recruitment and appointment of trustees

Candidates for future trustees are considered by the Nomination Committee which adopts various search processes depending on the nature of particular skills and experience required for vacant roles. The committee also has regard to the ability of candidates to contribute the required time commitments reliably and to the need for a suitably diverse and inclusive Board that is representative of the region, local communities and stakeholders. Trustees are subject to retirement by rotation at each AGM, except that Carlisle City Council has the right to appoint (and remove according to its own practice and procedure) two elected Councillors as trustees who are not subject to the same retirement by rotation process as other independent trustees.

Induction and training of trustees

Newly appointed trustees are provided with a trustee induction pack and associated training.

Pay policy for senior staff

The salary of the Museum Director is set by the Remuneration Committee of the Board, taking account of various performance indicators. The remuneration of other senior members of staff is determined by the Museum Director in close consultation with the trustees and the guidance from national pay scales. Their individual performance is reviewed on a continuing basis.

FINANCIAL INSTRUMENTS

Objectives and policies

The Trust's activities expose it to a number of financial risks including credit risk and cash flow risk. The use of financial derivatives is governed by the charity's policies approved by the Board of trustees.

Cash flow risk

The Trust's activities expose it primarily to the financial risks of interest rates. Interest bearing assets and liabilities are held at fixed rates to ensure certainty of cash flows.

Credit risk

The Trust's principal financial assets are bank balances and cash, trade and other receivables and investments. The trustees have considered the risks that affect the day to day operations and have implemented procedures that are appropriate to the size of the charity.

ACHIEVEMENTS AND PERFORMANCE

Project Tullie

Project Tullie is a phased capital development programme that will transform the organisation into the creative and cultural heart of the borderlands for the 21st century. Among a myriad of outcomes, the project proposes a comprehensive redevelopment of the main Tullie House Museum site.

The strategic objectives of Project Tullie are threefold:
- **People** - Creating a sense of inclusivity and community, being a catalyst for creative engagement
- **Place** - Reimaging the original purpose of Tullie House as Carlisle's centre of arts, learning and knowledge
- **Heritage** - Revealing and restoring the existing buildings and sharing hidden collections

Delivery of these objectives is founded on a number of key principles:
- Growing and diversifying local, regional and national audiences
- Increasing financial sustainability
- Partnership working
- Enhancing the city and region's profile and impact

Due to the scale of ambition and investment, Project Tullie has been broken down into phases.
- Phase One - the new costume galleries, completed in July 2021
- Phase Two is a £4m development which aims to deliver the following outputs:

1. Remodelled arrival and welcome area with collections at the heart
2. Improved orientation, navigation and visitor journey
3. New orientation gallery, working title of 'Carlisle Inspires'
4. Remodelled gift shop linking to cafe
5. New community room in Castle Street with interlinking outdoor space
6. Greater presence and visibility on the high street

- Phase Three - Referred to as 'The Art School' and costing in excess of £6m, delivers a wide range of improvements with a community and learning focus, including:

1. Restoration of the former and now 'hidden' Art School on the ground and first floors
2. New, fit for purpose accessible blended learning, community and gallery spaces on ground and first floors
3. Renovation of historic Stable Block to create activity space and increased access to the 'Secret Garden' to further unlock the estate

The funding package for Phase Two has been approved and is just awaiting Government sign off, with work scheduled to commence in Autumn 2022.

Our application to the National Lottery Heritage Fund (NLHF) for £4.5m for Phase Three has received a Stage One pass which provides us with funding to commence the Development Phase. We will be undertaking this work throughout 2022 and into 2023.

Future Developments

Following an excellent year for exhibitions in 2021/22 we have a diverse programme planned for 2022/23 that includes:

Once Upon A Planet - This summer we will open a major exhibition as part of a two-year project funded by the Esmee Fairbairn Collections Fund to explore how we can use our collections to raise awareness and understanding of the climate crisis. The exhibition will inform about climate change whilst providing inspiring and hopeful messages on how visitors can become 'active citizens' and affect positive change.

Hair, Untold Stories - In the Autumn we will welcome a ground-breaking touring exhibition from the Horniman Museum in London. Hair, Untold Stories explores our complex relationship with hair both on, and off, our heads.

King Arthur, as told by the Pre Raphaelites - In the Spring Tullie House will host a new exhibition developed by Falmouth Art Gallery, with loans from Tate and other major arts organisations. This exhibition will feature significant works by the Pre-Raphaelite artists which take their inspiration from the Arthurian legends.

Our Manifesto

Tullie House is the **heartbeat** of Carlisle's cultural life.

We will provide a welcome, inclusive, safe space for everyone. **We want to mean more to more people.**

We believe culture fundamentally **enriches** people's lives.

We will inspire creativity **engage** the senses and unlock imagination.

We will listen to the community, and together, we will use our skills, knowledge and experience to **help make Carlisle and Cumbria a thriving place for everyone.**

Tullie House uses collections, programmes and resources to tell stories and **inspire** learning, for life

The collections belong to the **people** of Carlisle – we will research, explore, reveal, and share them together in relevant and meaningful ways.

We will be immersive, compelling and rooted in co-creation. We recognise the many forms that this can take – from quiet contemplation to active participation: everyone learns and engages **differently.**

We will work with our **community** to collect for tomorrow as well as today.

We will make **connections** across our collections and the natural and human world around us.

Tullie House is a **catalyst** to connect Carlisle and Cumbria to the world.

We will think freely, examine and challenge assumptions, embrace new ideas, respond to global issues and stand at the **forefront** of museum practice

We will nurture and develop effective creative **partnerships** with key organisations and individuals that can help us deliver this manifesto.

Learning and Community Engagement
2021/22 has been all about rebuilding - not just programmes and activity but also rebuilding the connections with our audiences that were lost or impacted by the Covid-19 lockdowns and restrictions. The hard work and dedication of our learning team combined with the enthusiasm and support of our partners has led to both a steady increase in participation throughout the year and a growing confidence in our offer from the team.

Schools
Our schools programme has seen steady growth throughout the year as teachers became more confident to bring pupils out of the classroom again. We ended the year with numbers at 79% of 2019/20, with a total of 11,555 pupils participating in the programme. A significant boost in numbers came from the special workshops created to support two of our major temporary exhibitions in 2021/22: Driggsby: A Whale's Tale and Paddington: The Story of a Bear. The Driggsby exhibition in Spring/Summer 2021 was a culmination of a two-year project funded by the National Lottery Heritage Fund and delivered in partnership with Prism Arts. We worked with over 150 Early Years children from six schools on the West Coast of Cumbria to tell Driggsby the fin whale's story. Paddington: The Story of a Bear was hugely popular with schools during the final quarter of the year, with 30 individual workshops delivered to over 700 pupils. The visits were well received by teachers and pupils with the interactive story lab and creative writing elements rated the most highly. The virtual assemblies piloted in lockdown the previous year have continued to be very popular and have brought a new confidence in integrating virtual learning into our offer. This peaked in March 2022 when the learning team delivered a virtual session about Roman Carlisle to over 1,000 pupils in one morning! The session was part of the Hadrian's Wall Learning and Engagement Forum's Roman Focus Day, one of many Hadrian 1900 celebration events in 2022.

Families
Our award-winning families programme came back strongly this year, adapting to changing Covid-19 regulations during the summer months and then growing steadily throughout the year once restrictions on social distancing were lifted. A total of 6,792 families participated in the programme: highlights included the return of our ever-popular Halloween drop-in sessions in October half term when over 160 pumpkins were carved in three days; our Christmas fun weekend which included Santa's woodland grotto and attracted over 460 visitors; and a Paddington themed February half term which brought over 1,400 families into the museum.

China Engagement Programme
Our partnership with the Lancaster University Confucius Institute continued with the arrival of a new tutor from China in July 2021, helping our Chinese engagement programme to gain momentum again. Alongside two new weekly adult language classes and virtual language programmes for schools, our language tutor delivered Chinese new year assemblies to 755 pupils in one busy week in February! In the same week over 400 visitors helped welcome in the Year of the Tiger during our Lunar new year celebration in the museum. Visitors celebrated the new year through drumming workshop, crafts, calligraphy lessons and a special lion dance performance.

Communities

The community engagement programme has gone from strength to strength this year with over 1,291 engagements - a 135% increase on 2019/20. One of the biggest success stories has been our Art Group. Launched in January 2020 for adults experiencing loneliness and isolation, the group moved online during lockdown but was able to return to meeting in-person in the museum in summer 2021 and now, due to popular demand, runs four times a fortnight. The group has been a huge support to many and is an amazing example of how museum collections can both inspire and bring people together.

Meet Me at the Museum is a monthly group for those living with dementia and their families. The programme was able to re-start in November 2021 after an extended pause due to Covid-19 and has already seen over 100 engagements. Additional funding from Thriving Communities has allowed us to expand the offer and add an extra morning session, doubling our capacity. Tullie Textiles has continued to grow its online audience, adding a live demonstration in addition each month to the normal group session, these 'lives' have been watched by nearly 400 people. Our Lunchtime Talk programme and Social History Group have both also restarted and are developing new audiences each month.

This year we have continued to develop Black Memories Matter, a collaborative project between Tullie House, Cumbria Archives and M-Unit, to address the lack of diversity within Cumbria's collections. We have brought together a focus group who took part in a tour of the museum, exploring collections and engaging in meaningful discussions to steer the project going forward. A display case was created within the museum to give participants an evolving space to talk about how the project is developing and showcase the collections identified.

Young People

The programme has seen over 400 engagements this year, with young people taking part in a wide variety of projects as part of our ongoing participation in Hope Streets, a major four year youth engagement project led by Curious Minds and funded by the National Lottery Heritage Fund.

As always, partnership is a key element of our young people programme. Bubble and Me was a collaborative project funded by Curious Minds and delivered in partnership with the Cumbria Development Education Centre (CDEC) and M-Unit. The project was a direct response to the loneliness, isolation and missed opportunities to engage with arts and culture that young people experienced for a prolonged period during Covid-19. We worked with refugees from Syria and Sudan and young people of colour from the Philippines living in Carlisle over the summer. The group took part in weekly creative workshops and created a mural for our Community Gallery, as well as taking part in the Artful Ways project.

This year we were able to offer an Alternative Saturday Job to one young person who took on the role of Exhibition Assistant. The role was part of Hope Streets and was aimed at giving young people in challenging circumstances the opportunity to gain valuable part time paid experience in the creative and cultural sector. Working with the Exhibitions Team and mentored by our Community Engagement Producer this young person was able to gain hands-on experience during the installation of Whale Tales and also created a new interactive area within the exhibition.

With the addition of our new Hope Streets funded Young Person Assistant Producer in November, we have been able to expand our work with young people in a number of ways. A new activity group for 12 to 16-year-olds has been created to fill the need for light touch, drop-in activity that provides young people with a space they can explore their own creativity using the museum's exhibitions and collections as inspiration.

Young people were also the key inspiration behind a major new collections and learning project. Once Upon A Planet is a two-year project funded by the Esmée Fairbairn Collections Fund administered by the Museums Association which focusses on how we can use our Designated Natural Science Collection to engage audiences and communities with the issue of climate change. The project started in November 2021 with the recruitment of ten young advisors. Meeting weekly since January, the group have helped to develop, steer, and review the progress of the Once Upon A Planet Summer 2022 exhibition. This has included working with the staff team on exhibition design, communications and messaging and the development of interactive and exhibition content. The group had also worked with our project partners Natural England to create an artistic response to their chosen habitat, which will be displayed in this ground breaking exhibition.

In addition to our ongoing community engagement programme, 2021/22 has seen us deliver two new major programmes that have helped connect and inspire our communities.

Thriving Communities

Thriving Communities is a partnership project to help Carlisle communities recover from the impact of Covid-19 through non-clinical services and activities. It began in April 2021 thanks to funding from Arts Council England and the National Academy for Social Prescribing, with Carlisle just one of 37 locations in England selected. Our project is the only one in Cumbria and is being delivered by the newly formed North Cumbria Arts, Health & Wellbeing Partnership (led by Tullie House), who have designed a programme that will help the people of Carlisle to recover from Covid-19 through the power of social prescribing. Social prescribing allows individuals to access local, non-clinical services to support their physical and mental health and wellbeing.

The partnership comprises Tullie House, Carlisle City Council, North Cumbria Integrated Care Foundation Trust, Carlisle Healthcare, Prism Arts, Susie Tate Projects and Cumbria Wildlife Trust. A major achievement of the programme has been the development of Inside Out: a series of 6-week wellbeing programmes using nature and the outdoors to inspire creative engagement. The programmes have been delivered in partnership with community centres across the city (Brampton, Longtown, Raffles, Morton, Botcherby, Belah, Currock, Houghton). Inside Out has been further supported by a successful application to the Cumbria Community Foundation.

Uncovering Roman Carlisle

In September we launched Uncovering Roman Carlisle, a National Lottery Heritage Fund project delivered in partnership with Carlisle City Council, Wardell Armstrong and Carlisle Cricket Club. This 18-month project started with a major community archaeology investigation to uncover the remains of a rare Roman bathhouse, first discovered in 2017. Over 1,000 volunteer hours were given by keen amateur and professional archaeologists, with over 5,000 people visiting the site over the four weeks. Staff and volunteers from Tullie House ran a pop-up Museum and Finds Lab on site, giving visitors the opportunity to get hands on with some of the fascinating artefacts being discovered. The Tullie House team also led visits from over 400 local school pupils and community organisations including the Heathlands Trust.

Diversity and Inclusion

Diversity and inclusion remain a cornerstone of all our work at Tullie House, with new initiatives developed both as part of our public programming and organisational practice.

2021/22 saw the official launch of our Community Board. The vision for the Community Board is to help deliver the museum's manifesto aim of making Tullie House the **heartbeat** of Carlisle's cultural and community offer, ensuring the museum and gallery are more relevant to everyone. The Board's overarching purpose is **to help make Tullie House 'mean more to more people'.** In this, the Community Board will act as a bridge between Tullie House, the Trust Board and the public. The Board meet on a quarterly basis and are joined by Senior Leadership Team colleagues and Tullie House trustees, with the development of Project Tullie Phase 2 concepts forming a key part of their work.

The Community Board is helping us deliver on the 'of' element of 'Of, By, For ALL' (OBFA) the international organisational and community development programme which Tullie House continues to be part of. In addition, our OBFA cross-departmental team have been working with the Carlisle Society for the Blind and Cllr David Morton to review provision for people with visual impairments at Tullie House. This has led to the museum signing up to the Welcome App, which supports visitors with additional needs to access outstanding visitor experience and cultural opportunities.

Our exhibitions programme has embedded diversity and inclusion across all areas and been a key vehicle for engaging with our priority protected characteristic groups of age, socio-economic, disability, race and sexuality. In addition to our major temporary exhibitions programme, this year we delivered a programme of displays in our beautiful and accessible gardens in partnership with our audiences and communities. The programme started with a display of artwork created by Early Years pupils participating in the Whale Tales programme. This was followed by My Club, My Shirt with Carlisle United Football Club (CUFC), part of the national Fans for Diversity initiative. In the display we celebrated the diversity of CUFC supporters with high quality portraits of them in their Carlisle United shirts, with an accompanying exhibition in our Community Gallery. Plans for 2022/23 garden displays include a crowd-sourced photography exhibition and a partnership with the Museum of Youth Culture.

We are committed to developing the diversity of our workforce. Inspired by our ongoing participation in Hope Streets, we have created two new apprenticeships, hosted two Kickstart placements and, for the first time, recruited under 18s to casual positions within the learning team. Our diversity and inclusion team have also been reviewing our recruitment policies and procedures to ensure we are delivering opportunities accessible to all.

Digital

This year, led by the Digital Steering Group, the team has continued to embed digital ways of working into all areas of operation. We have championed 'innovation in content' to ensure that we are developing innovative, story-driven digital interventions that will enhance our spaces and engage our audiences.

We have made considerable progress with our social media channels over the past nine months. Since starting with us in August, our new marketing team have developed our tone of voice across all channels, engaging with our followers, sharing the stories of the collection and our work, and promoting our charitable and commercial activities. The aim is for our social media to be truly unique to us and representative of all that we do, while also being a place for learning, discovery, and conversation with our followers.

We have continued to embed digital into our new gallery developments and temporary exhibition programme and have explored ever more innovative and engaging ways of including digital in our spaces. We worked with a local digital company - Dialog - to develop an interactive digital display based on the process of weaving as part of the new Costume Collection at Tullie House galleries: this intriguing installation mirrors visitors' movements, mapping them onto an artistic representation through digital fabrics. We have also developed a popular audio guide to provide deeper interpretation of our costume collection, and support visitors to experience a thematic journey around the gallery. Elsewhere in the Border Galleries we also installed our much-anticipated Source Project digital artworks, namely Shadow Clock by Jennifer McMillan in our Roman Gallery and Hidden Natural Histories by Eleanor Chaney in our Natural Science Dome.

Our temporary exhibitions have also included high quality digital engagement, from a digital 'dining table' in Paddington: The Story of a Bear and a digital animation of the whale's journey in Driggsby: A Whale's Tale to the digital mapping work that inspired many of the artistic interventions in the Artful Ways exhibition.

Behind the scenes we have continued to support better ways of working within our staff teams. This has included the move to a new CRM system, Digi Tickets, which has enabled us to offer online booking for visitors for the first time. We also worked with our IT provider, David Allen IT Limited, to migrate one of our shared drives to Sharepoint and support staff to access and use this resource. We also took part in a project, run by the Garstang Museum in Liverpool, to develop photogrammetry skills, with several members of staff attending training and creating photogrammetry models of items in our collections.

Environmental

In October 2020 the Trust Board adopted the museum's new Environmental Policy and Action Plan. The plan aims to harness the ambition and aspirations of the Trust, in terms of its environmental sustainability and reducing the environmental impact that our activities have.

Our new cross-departmental environmental team regularly updates the Environmental Action Plan and has responsibility for setting environmental objectives for every department, to ensure all areas of our operation are geared towards achieving our aims and objectives.

Notable improvements during the year include:

- An energy audit completed in October 2021 that resulted to changes to our Buildings Management System that reduce energy consumption.
- The use of reusable labels in our temporary exhibition and a reduction in use of vinyl and other plastics. We now use Falconboard (fully recyclable) in place of Foamex and have stopped using Velcro.
- An increased use of recycled supplies for craft sessions, using materials that would have otherwise gone to landfill.
- The COP26 display in the Wildlife Dome was zero waste.
- The redisplay of the Wildlife Dome includes a section about what we are doing to raise public awareness.
- We have secured funding from the Esmée Fairbairn Collections Fund administered by the Museums Association for our Once Upon a Planet exhibition and a programme that will engage with schools, young people and community groups over a two-year period. The project will start with an exhibition in 2022 that tells the story of climate change and its impact on biodiversity.

Working in Partnership

Tullie House continues to work with an extensive range of partners, ranging from our principal funders, Carlisle City Council and Arts Council England to international organisations such as Sapienza University in Italy.

Our reach is significant, and there are many other collaborations and affiliations that we influence and contribute to, ranging from local festivals to national programmes. This includes our partnership with the British Museum and the strategically significant work that we do in collaborating with the partners who collectively manage Hadrian's Wall, which we remain very proud of.

The Confucius Institute at Lancaster University is a partnership of significance that has been steadily developing since 2014. The partnership affords us the opportunity for our visitors and more importantly, our young people to explore the culture and diversity of a distant country via the museum's collections and through the inspirational work of a Chinese teacher generously provided by the Institute.

Two Carlisle partnerships that have developed and matured over the past 12 months are the North Cumbria Arts, Health & Wellbeing Partnership (delivering Thriving Communities) and Carlisle Culture.

Carlisle Culture was formed in 2017 as a loose affiliation of four organisations recognising that culture plays a vital part of placemaking as it provides the opportunity to reflect on history, local life and our ambitions for the future. Vibrant, layered and inclusive cultural opportunities help create great places to live and work, connecting people from different communities and attracting newcomers and visitors. The founding partners: Tullie House, along with Carlisle City Council, the University of Cumbria and Prism Arts are the four founding partners. The partnership developed significantly in 2020, increasing its membership and completing a Strategic Framework for Culture in Carlisle, which was financially supported by Arts Council England.

Carlisle Culture sets out to establish Carlisle as the central hub for culture by 2023 and, to deliver this, four areas of strategic focus have been identified:
- Cultural leadership and enterprise
- Cultural destination and placemaking
- Community wellbeing
- Children, young people and life-long learning

Exhibitions
Despite being a shorter year than usual, 2021/22 saw an exhibitions programme of inspiring diversity, variety and innovation.

Driggsby, A Whale's Tale opened in April, delivering the final stage of Whale Tales a two-year National Lottery Heritage Fund project delivered in partnership with our ongoing collaborators Prism Arts, a charity specialising in engaging excluded people in the arts. The exhibition was developed from the imagination of over 150 Early Years and Key Stage 1 pupils from schools on the West Coast, telling the imaginary story of Driggsby, the fin whale in Tullie House's collection. Visitors were able to discover Driggsby's underwater world and meet other ocean creatures. They left with a greater understanding and appreciation for the environment and are keen to spread the message that, in their own words, 'The ocean is not a bin!'. The exhibition also included a section encouraging visitors to pledge their support for reducing plastic waste and create their own protest signs.

New Light: The Prize Exhibition opened in September. The show followed the success of the New Light: Real Northern Art Prize exhibition in 2018. The exhibition is one of the largest and most acclaimed open shows, with over 127 works featured in this selling exhibition.

Artful Ways is an Arts Council funded project led by artistic practice somewhere-nowhere that brought people together post-Covid across Cumbria in a celebration of creativity and connection. The exhibition, which opened in June, invited people to meet up outside and to walk between studios, venues and other cultural landmarks, and to create something in response, which was then exhibited at the museum. The exhibition included five paid commissions for local artists as well as a number of community groups. We worked with young people from the Bubble and Me project, PiNC (Pride in North Cumbria) and Carlisle Mencap to host creative workshops responding to the Blank Wall Assassins' Carlisle Street Art Trail, with creative outcomes displayed within the exhibition.

Paddington, The Story of a Bear was a new touring exhibition developed by the British Library. The exhibition, which opened in November, featured original artwork and manuscripts exploring Paddington's 'Arrival', 'Home' and 'Adventures'. The exhibition also included a community installation exploring migration and journeys to Carlisle.

To the Edges of Empire and Uncovering Roman Carlisle: Celebrating 1900 years of Hadrian's Wall. As part of wall-wide celebrations to mark the 1900th anniversary of the commencement of the building of Hadrian's Wall in AD122, Tullie House developed two simultaneous Roman exhibitions. Edges of the Empire took the form of a 'spotlight' type exhibition featuring high profile loans of objects from across the Roman Empire during Hadrian's reign. Uncovering Roman Carlisle unveiled finds from the excavations of the Roman Bath House excavated by the community at the site at Carlisle Cricket Club.

Collections Development

Our contemporary collecting supports the museum's central principles and future priorities. It recognises the importance of co-creation and working with our communities to make connections across collections, challenge assumptions, and respond to global issues, in order to develop a collection that is for tomorrow as well as for today.

Significant additions over the past twelve months include:

- Two new acquisitions by Anya Paintsil, a Welsh Ghanaian artist who works mostly in textiles. With the support of the Contemporary Art Society, Tullie House acquired one rug, and commissioned another, which are two self-portraits, titled I am the predator, not the prey. Anya's work plays upon the similarity between rug making and hair braiding techniques, and Anya fuses her own hair into her work, to form powerful pieces that represent debates about gender, race and identity.
- A drawing by Sir Edward Burne-Jones, the first major Pre-Raphaelite work to enter the collection since 1949. The drawing is a portrait, titled A Study of a Woman, possibly Olive Maxse, signed with Burne-Jones' initials and dated 1895. The work was purchased from the Art Fund following a successful expression of interest.
- With the help of the V&A Purchase Grant Fund, we were able to purchase the Charles Oakley piece Waiting for Trains Again (1986). Charles Oakley spent much of his life in Cumbria. The piece, inspired by Magritte's famous work Time Transfixed (1938), dates from the first series of Oakley's major series of trompe l'oeil boxes which makes this work important and rare within Oakley's oeuvre.
- Tullie House acquired the Dodd herbarium, with the help of donations from the Cumbria and Westmorland Antiquarian and Archaeological Society (CWAAS), Levens Local History Group, and Kendal Natural History Society. The herbarium is a highly significant collection, compiled in four volumes by Reverend John Dodd of Cumberland in 1799. It is believed to be the earliest surviving collection of Cumbrian plants.

Research

The curatorial team continued to facilitate researchers and undertake their own research where possible throughout 2021/22. Highlights include:

- Elsa Price, Human History Curator, wrote a review of F.C. McIntosh's book The Clayton Collection: An Archaeological Appraisal of a 19th Century Collections of Roman Artefacts from Hadrian's Wall, published in Britannia for the Society for the Promotion of Roman Studies.
- Delivered the first year of Cumbria's Past, Our Future: Celebrating 500 Million Years of Earth Stories, a two-year Arts Council England Designation Development Fund project. The project has seen the recruitment of two new staff who have made significant progress in documenting and digitising Tullie House's nationally significant geology collection to support with academic research and public engagement.

The Cumbria Biological Data Centre (CBDC)

Tullie House has received and collated local natural history records since 1902 when the Natural History Records Bureau was formed. This makes it the oldest local (wildlife/biological) record centre in the country. Data from the records are used to improve understanding of wildlife in Cumbria, educate the public, support research, inform planning decisions and shape UK conservation policy. The work fits well with Tullie House's Designated Natural Science Collection and related museum activities.

CBDC was set up in 2011 by a partnership of local authorities, the biological recording community and Tullie House to:

'bring together, analyse and share information on Cumbria's natural history, wildlife sites and habitats for education, research and to help people make sound decisions when planning to develop and manage land sustainably.'

Ten years on, the same group of partners continue to work with and support CBDC to meet its mission. This is amply illustrated by CBDC's involvement in developing the Cumbria Local Nature Recovery Strategy (draft) which was published in June 2021.

For most of the 10 years CBDC had little habitat data to share and there was no comprehensive habitat dataset for the county, which has been a major weakness to decision making. This issue was resolved by the development of the Cumbria Local Nature Recovery Strategy.

Working with the Cumbria Local Nature Partnership, CBDC collated data sets from Natural England, Forestry Commission, Cumbria Wildlife Trust (CWT) and several other local organisations to create Cumbria's first habitat basemap. The final digital map includes 37 data layers illustrating the different habitat types and where they are found across Cumbria. CBDC's Data Officer used the basemap to model 18 habitat connectivity maps. These will help people decide where best to plant trees, restore grassland, etc, to make 'more bigger, better and joined' spaces for nature (The Lawton Review 2010); the philosophy underpinning the regulations in the Environment Act 2021. For more information visit: https://www.cbdc.org.uk/about-us/projects/clnrn_story_map/.

CBDC's success in delivering this work opened up other opportunities such as surveying Open Mosaic Habitat sites for Natural England and digital mapping to help the RSPB and farmers in the Orton area to develop their ideas for nature recovery.

2021 also saw the development of a new Partnership Agreement with Cumbria Wildlife Trust. As part of this CBDC developed an online interactive map of the 1,600 local wildlife sites for the CWT staff and created a geopackage for their peatland restoration team.

Decisions about nature and land use cannot be taken without the species information provided by the Cumbrian biological recording community. In 2021 CBDC added a further 50,000 records to its database taking the total to over 2,242,000.

CBDC is a partnership that is separately accounted for within Tullie House. Any surplus of income over expenditure is included in its specifically designated reserves. These reserves are utilised to invest in developing CBDC's capabilities and in supporting the strong volunteer recording community on which its activities are highly dependent. This support includes the annual Recorders' Conference, producing publications including Atlases and IT support. Most notable in 2021 was the CBDC recording officer who stepped in to lead the Cumbria Fungi group when its leader moved away - without this help the group would have folded.

Decision makers require robust data and CBDC carries out training to encourage more skilled recorders. In 2021 CBDC worked with 6 clients to deliver 14 training days in topics ranging from surveying burial grounds for Caring for Gods Acre to pollinator ID for Get Cumbria Buzzing Volunteers. This year the CBDC staff supported the Cumbria Farmers Network helping farmers in the Bewcastle area identify the wildlife and habitats on their farms.

Cumbria Museum Consortium

Tullie House Museum has continued to lead Cumbria Museum Consortium (CMC), in a partnership with The Wordsworth Trust and Lakeland Arts funded by Arts Council England. Emerging from the pandemic, CMC museums have taken the learning from lockdown, for example increased use of digital platforms and online conferencing, to further strengthen and develop the partnership. Despite continuing uncertainty in visitor trends and staff recruitment difficulties, CMC has achieved and delivered a great deal this year with and for communities across Cumbria. All three museums have met targets as visitor numbers are gradually rebuilt to pre-pandemic levels.

High profile, imaginative and inclusive exhibitions have ranged from Artful Ways and Whale Tales at Tullie House Museum to Class, Covid and Cumbria at Blackwell and Dorothy: Writer, Sister, Friend at Wordsworth Grasmere. All exhibitions have been co-created with diverse community groups and artists and reflect the range of audiences and participants served by the consortium. Many have included high quality artist commissions supporting a range of Cumbrian creatives.

Thanks to significant capital investment raised in recent years, work has continued to improve the visitor offer and increase the relevance of CMC collections. This year saw the opening of an ambitiously reimagined Wordsworth Grasmere. Tullie House opened new costume galleries and refreshed permanent displays, while at Windermere Jetty younger visitors enjoyed Wrecked - an immersive experience exploring the secrets of Lake Windermere.

A rich outreach and events programme, including successful online poetry readings at Wordsworth Grasmere, has connected CMC museums to people of all ages and many different backgrounds in Cumbria and beyond. Family events have been particularly successful. Schools visits have gradually regained momentum post Covid, with children taking part in activities on and off museum sites.

Internally, CMC's focus has been on improved collection and use of data to inform cultural programmes and strategic planning. A new CMC data coordinator was appointed in summer 2021 and data dashboards established to aid monitoring and analysis. Increasing workforce diversity has been a shared priority, with all three museum boards continuing to recruit new trustees from a wide range of backgrounds and protected characteristics. Improved analysis of workforce data has deepened our insight into areas for development.

CMC has participated in the Curating for Change programme, designed to create more opportunities nationally for curators with disabilities. Through this 90 CMC staff have undertaken Disability Equality training. In Summer 2022 a curator with disabilities will take up a placement across CMC museums with learning from their experience harnessed and shared.

CMC continues to co-manage Museum Development North West (MDNW) with Manchester Museum Partnership. Thanks to Arts Council funding, MDNW have begun delivery of Roots and Branches, a project aiming to train 1,500 museum staff as Carbon Literate over two years and to give an opportunity to test new ideas for a more sustainable future - a subject central to CMC future plans. CMC has further developed its vital support role for the museum and wider culture sector in Cumbria, leading recovery from the pandemic, by continuing to lead Cumbria Museum Directors Group and contributing to a range of other regional and national networks.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

FINANCIAL PERFORMANCE

The year ending 31 March 2022 has been a year spent recovering from the impact of the Covid-19 pandemic. The budget for the year was based on achieving an average of 50% of 2019/20 visitors and the actual at the end of the year was 63%. This was despite the museum being closed for the first six weeks of the year, reopening again in May 2021, and visitor numbers returning being slow to begin with. A successful Christmas period and fourth quarter contributed to all areas of earned income outperforming budget, which is encouraging and allows us to be optimistic about 2022/23.

The budget for the year was for an overall deficit of £355,788 (due to expenditure committed from the Trust's reserves), but the accounts show a reduced deficit of £146,660. This reduction was achieved despite the impact of the pandemic and a reduction in our core funding from Carlisle City Council. A grant from Art Council England's Cultural Recovery fund of £153,792 enabled us to cover some of our core costs during November - January when visitor numbers and income were particularly low, as well as funding the cost of additional community support activities. The considerable efforts of our staff in generating commercial revenue, successful funding and retail sales linked to our exhibitions programme, particularly in the final quarter, were key in reducing the forecasted deficit.

Total expenditure increased in the year to levels more in line with pre-pandemic years as restriction eased and activity increased. It also included significant expenditure on projects including the development of Project Tullie (for which the Trust maintains a designated reserve), and other activity funded from the Trusts restricted reserves.

The trading subsidiary (Tullie House Museum & Art Gallery Trust (Trading) Limited) saw overall turnover improve by £86,090. Trading activities were still restrained due to ongoing pandemic restrictions, so this was a positive step after the drop experienced in 2020/21. Expenditure increased as activities resumed but the year end profit generated and donated to the Charity was £42,253, an increase of £18,882 on the previous year.

At the end of the year, the Trust's free reserves amounted to £426,031. This is expected to reduce as a result of the continued impact of the pandemic on visitor numbers and a further cut in core funding from Carlisle City Council of £150,000 which the Trust is unlikely to be able to replace by other funding. Rising energy costs and inflation will undoubtedly also have an adverse impact on our free reserves. Furthermore, other committed expenditure from restricted and designated reserves, much relating to Project Tullie, will result in a significant overall deficit in 2022/23.

The Trust's total reserves at the year end were £1,917,192 (2021: £2,063,852). These total reserves are made up of unrestricted reserves of £614,827 (2021: £627,526), designated funds of £674,250 (2021: £703,311) and restricted funds of £628,115 (2021: £733,015). Details of the breakdown of these funds can be found in Note 24.

RESERVES POLICY

In the light of guidelines from the Charity Commission, the reserves policy was reassessed in 2016. Each year the trustees consider the amount of unrestricted reserves to designate to cover the costs of particular projects included in the business plan. In addition, the trustees consider levels of risk associated with the major categories of income and expenditure comprising the budget for the year ahead and three-year business plans and derive from that assessment a target range of free reserves. This target range is reassessed each year by the trustees as circumstances and risks change and is currently set at £250,000 to £350,000.

The annual management fee from Carlisle City Council reduced by a further £50,000 within the year, this is in addition to the £100,000 cut in 2020/21. There is also a further cut of £150,000 being implemented in 2022/23 giving a total reduction of £300,000 within 3 years, all of which will be implemented either during or recovering from the pandemic when the ability to earn income to cover this deficit is limited. To counter the decline in core funding from the local authority, trustees believe that the long-term financial sustainability of the museum is dependent on progressing Project Tullie. Reserves amounting to £501,036 have been designated for this purpose and are expected to be defrayed over the next two years.

After setting aside designated reserves for Project Tullie and for other purposes, the remaining unrestricted reserves amount to £614,827. Of this amount £188,796 is represented by fixed assets (comprising leasehold improvements, fixtures, fittings and equipment) which are not available to use, leaving available free reserves that amount to £426,031, slightly above the target range. After considering the budget projection for 2022/23, trustees expect free reserves to fall to the lower end of the target range by the end of the year. Trustees have considered the importance of maintaining healthy free reserves, specifically over the next few years when the Trust will be more reliant on them for cashflow purposes during the first phases of the Project Tullie developments.

Investment Policy

The trust holds an investment account which is reviewed regularly by the trustees.

Major Funders and Supporters

Funders and Supporters

Arts Council England
The British Museum
Carlisle City Council
Cumbria County Council
Cumbria Community Foundation
Cumbria & Westmorland Antiquarian and Archaeological Society
Curious Minds
Esmée Fairbairn Collections Fund
Museums Association
National Academy for Social Prescribing
National Lottery Heritage Fund

In-kind support

John Watt & Son

RISK MANAGEMENT

All significant activities undertaken by the Trust are subject to a prior risk review before implementation. Major risks identified are ranked in terms of their potential impact and likelihood.

The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks and adoption of mitigating measures including disaster recovery plans.
- Embedding risk identification and assessment within operating procedures.
- A clear structure of delegated authority and control.
- Maintaining reserves in line with set policies.

A new risk register was agreed by the Trust Board in January 2018, and it is updated and reviewed regularly by the senior leadership team and the Audit and Risk Committee. Appended to the main Tullie House strategic and operational risk register are specific risk registers for CMC activity and Project Tullie. The current top risks identified are:

1. Major incident prevents the museum from opening - this encompasses the risk of a further forced closure of the museum in response to a local or national effort to curtail a rise in infection rates and hospital admissions linked to Covid-19.

2. Failure to meet fundraising targets - the lower number of visitors returning to the museum post-lockdown results in reduced income for the Trust. The Project Tullie developments are also at risk if funding for each phase is not secured.

3. Increased cost of supplies and services, including rising inflation - costs are increasing in all areas whilst earned income has reduced resulting in a squeeze on budgets. This risk applies equally to the capital costs involved in the next two phases of Project Tullie.

4. Changes in national or local government policy leading to loss of funding and support for museums - Cumbria has undergone a local government review which has resulted in Carlisle City Council and Cumbria County Council being subsumed into Cumberland Council from April 2023.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tullie House Museum and Art Gallery Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DISCLOSURE OF INFORMATION TO AUDITOR

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

REAPPOINTMENT OF AUDITOR

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 29 July 2022 and signed on its behalf by:

.....
Mr A J Smith
Chair

.....
Ms C A M Thomson
Deputy Chair

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

OPINION

We have audited the financial statements of Tullie House Museum and Art Gallery Trust (the 'charitable parent company') and its subsidiary (together the 'group') for the year ended 31 March 2022, which comprise the Consolidated statement of financial activities (including the income and expenditure account), Consolidated balance sheet, Balance sheet, Consolidated statement of cash flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Statement of the Chair of Trustees and Museum Director and Trustees' report (incorporating the strategic and directors' report) have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement of the Chair of Trustees and Museum Director and the Trustees' report (incorporating the strategic and directors' report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 26], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....

ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

29 July 2022

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	193,306	661,876	855,182	1,172,169
Charitable activities	4	1,215,143	-	1,215,143	1,078,068
Other trading activities		146,443	-	146,443	60,353
Investment income	5	5,826	-	5,826	6,782
Other income	6	50,269	-	50,269	260,549
Total income		1,610,987	661,876	2,272,863	2,577,921
Expenditure on:					
Raising funds	7	(177,065)	-	(177,065)	(110,050)
Charitable activities	8	(1,510,275)	(767,770)	(2,278,045)	(1,604,222)
Total expenditure		(1,687,340)	(767,770)	(2,455,110)	(1,714,272)
Net (expenditure)/income		(76,353)	(105,894)	(182,247)	863,649
Transfers between funds		(994)	994	-	-
Other recognised gains and losses					
Exhibitions Tax Relief	13	35,587	-	35,587	85,161
Net movement in funds		(41,760)	(104,900)	(146,660)	948,810
Reconciliation of funds					
Total funds brought forward		1,330,837	733,015	2,063,852	1,115,042
Total funds carried forward	24	1,289,077	628,115	1,917,192	2,063,852

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	528,206	643,963	1,172,169
Charitable activities	4	1,078,068	-	1,078,068
Other trading activities		60,353	-	60,353
Investment income	5	6,782	-	6,782
Other income	6	260,549	-	260,549
Total income		1,933,958	643,963	2,577,921
Expenditure on:				
Raising funds	7	(110,050)	-	(110,050)
Charitable activities	8	(1,102,748)	(501,474)	(1,604,222)
Total expenditure		(1,212,798)	(501,474)	(1,714,272)
Net income		721,160	142,489	863,649
Transfers between funds		(27,117)	27,117	-
Other recognised gains and losses				
Exhibitions Tax Relief	13	85,161	-	85,161
Net movement in funds		779,204	169,606	948,810
Reconciliation of funds				
Total funds brought forward		551,633	563,409	1,115,042
Total funds carried forward	24	1,330,837	733,015	2,063,852

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 24.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £		2021 £	
Fixed assets					
Tangible assets	16		621,088		710,521
Investments			303,288		303,288
			924,376		1,013,809
Current assets					
Stocks	18	11,791		12,791	
Debtors	19	417,388		348,464	
Cash at bank and in hand		935,564		1,044,249	
		1,364,743		1,405,504	
Creditors: Amounts falling due within one year	20	(371,927)		(355,461)	
Net current assets			992,816		1,050,043
Net assets			1,917,192		2,063,852
Funds of the group:					
Restricted income funds					
Restricted funds		628,115		733,015	
Unrestricted income funds					
Unrestricted funds		1,289,077		1,330,837	
Total funds	24		1,917,192		2,063,852

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022 (CONTINUED)

The financial statements on pages 32 to 63 were approved by the trustees, and authorised for issue on 29 July 2022 and signed on their behalf by:

.....
Mr A J Smith
Trustee

.....
Ms C A M Thomson
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £		2021 £	
Fixed assets					
Tangible assets	16		621,088		710,521
Investments			303,289		303,289
			924,377		1,013,810
Current assets					
Debtors	19	456,673		388,852	
Cash at bank and in hand		898,494		1,009,159	
		1,355,167		1,398,011	
Creditors: Amounts falling due within one year	20	(362,352)		(347,969)	
Net current assets			992,815		1,050,042
Net assets			1,917,192		2,063,852
Funds of the charity:					
Restricted income funds					
Restricted funds		628,115		733,015	
Unrestricted income funds					
Unrestricted funds		1,289,077		1,330,837	
Total funds	24		1,917,192		2,063,852

The charitable company generated a net movement in funds for the financial year of (£146,660) (2021: £948,810).

BALANCE SHEET AS AT 31 MARCH 2022 (CONTINUED)

The financial statements on pages 32 to 63 were approved by the trustees, and authorised for issue on 29 July 2022 and signed on their behalf by:

.....
Mr A J Smith
Trustee

.....
Ms C A M Thomson
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash (expenditure)/income		(146,660)	948,810
Adjustments to cash flows from non-cash items			
Depreciation	7	120,689	113,391
Investment income	5	(5,826)	(6,782)
Loss on disposal of tangible fixed assets		284	-
		(31,513)	1,055,419
Working capital adjustments			
Decrease in stocks	18	1,000	1,095
(Increase)/decrease in debtors	19	(68,924)	153,831
Increase/(decrease) in creditors	20	16,466	(116,351)
Net cash flows from operating activities		(82,971)	1,093,994
Cash flows from investing activities			
Interest receivable and similar income	5	5,826	6,782
Purchase of tangible fixed assets	16	(31,540)	(372,844)
Net cash flows from investing activities		(25,714)	(366,062)
Net (decrease)/increase in cash and cash equivalents		(108,685)	727,932
Cash and cash equivalents at 1 April		1,044,249	316,317
Cash and cash equivalents at 31 March		935,564	1,044,249

All of the cash flows are derived from continuing operations during the above two periods.

1 CHARITY STATUS

The charity is limited by share capital, incorporated in England and Wales.

The address of its registered office is:
Tullie House
Castle Street
Carlisle
CA3 8TP

These financial statements were authorised for issue by the trustees on 29 July 2022.

The company is a company limited by guarantee. In the event of the company being wound up the liability in respect of the guarantee is limited to £10 per member of the company.

2 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Tullie House Museum and Art Gallery 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 notes.

2 ACCOUNTING POLICIES (continued)

Basis of consolidation
The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking drawn up to 31 March 2022.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiary, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

Going concern
The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Judgements and key sources of estimation uncertainty
The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

2 ACCOUNTING POLICIES (continued)

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income.

Charitable activities

Income from charitable activities comprise of museum admission charges and other fees and charges arising from the delivery of activities and services for its beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all trading activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2 ACCOUNTING POLICIES (continued)

Support costs
Support costs include central functions which have been allocated on a basis consistent with the use of resources. For example staff cost by time spent and other costs by their usage.

Governance costs
Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Consortium Income and Expenditure
Tullie House acts as the lead claimant in a consortium claim for Cumbrian Museums to the Arts Council England. The claims received on behalf of and paid out to other consortium members do not form part of these accounts.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities. Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10 years straight line
Leasehold property improvements	10-25 years straight line
Office equipment	5 years straight line

Investments
Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

2 ACCOUNTING POLICIES (continued)

Operating leases
Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

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

Cash and cash equivalents
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

In addition the company operates a defined benefit pension scheme for employees. The assets of the scheme are charged to the Statement of financial activities so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

2 ACCOUNTING POLICIES (continued)

Financial instruments

The charity only has financial assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

3 INCOME FROM DONATIONS, LEGACIES AND GRANTS RECEIVABLE

	Unrestricted			
	General	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations				
Donations - unrestricted	29,514	-	29,514	16,306
National Heritage grant	-	-	-	7,100
ACE grant	-	406,524	406,524	405,392
Natural Sciences Project	-	3,583	3,583	41,928
Biodiversity Curator	-	15,000	15,000	7,500
WallCAP	-	15,472	15,472	20,687
Bubble and Me	-	500	500	1,700
CWAAS Community Grant	-	6,667	6,667	6,667
Once Upon a Planet	-	61,235	61,235	-
Bath House Uncovering Roman Carlisle	-	22,546	22,546	-
Thriving Communities	-	52,500	52,500	-
Purchase of Dodd.J Herbarium	-	2,506	2,506	-
Whale tales	-	32,881	32,881	-
Kickstart	-	10,885	10,885	-
'Waiting for Trains Again' by Charles Oakley, 1984	-	5,000	5,000	-
Apprentice Funding	-	3,500	3,500	-
Hope street	-	23,077	23,077	18,105
Costume gallery	-	-	-	141,984
Culture Recovery Fund	153,792	-	153,792	494,800
Cumbria County Council cultural grant	10,000	-	10,000	10,000
	193,306	661,876	855,182	1,172,169

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Other fees and charges	208,514	208,514	144,192
Museum admissions charges	133,809	133,809	30,104
Carlisle City Council core funding	872,820	872,820	903,772
	1,215,143	1,215,143	1,078,068

5 INVESTMENT INCOME

	Unrestricted General £	Total 2022 £	Total 2021 £
Bank interest receivable	5,826	5,826	6,782

6 OTHER INCOME

	Unrestricted General £	Total 2022 £	Total 2021 £
Coronavirus Job Retention Scheme	15,602	15,602	219,130
Coronavirus Business grants	34,667	34,667	41,419
	50,269	50,269	260,549

7 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs £	Depreciation £	Other costs £	Total 2022 £	Total 2021 £
Museum operations	1,100,001	120,689	1,057,355	2,278,045	1,604,222
Fundraising expenses	104,425	-	72,640	177,065	110,050
	1,204,426	120,689	1,129,995	2,455,110	1,714,272

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Museum operations	1,893,955	384,090	2,278,045	1,604,222
Fundraising expenses	177,065	-	177,065	110,050
	2,071,020	384,090	2,455,110	1,714,272

In addition to the expenditure analysed above, there are also governance costs of £13,600 (2021 - £12,000) which relate directly to charitable activities. See note 9 for further details.

9 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS

Support costs allocated to charitable activities

	Support costs £	Total 2022 £	Total 2021 £
Support staff costs	174,538	174,538	168,764
Depreciation	120,689	120,689	113,391
Other costs	88,863	88,863	66,652
	384,090	384,090	348,807

9 ANALYSIS OF GOVERNANCE AND SUPPORT COSTS (continued)

Governance costs

	Unrestricted funds General £	Total 2022 £
Audit fees		
Audit of the financial statements	12,000	12,000
Other fees paid to auditors	1,600	1,600
	13,600	13,600

	Unrestricted funds General £	Total 2021 £
Audit fees		
Audit of the financial statements	12,000	12,000
	12,000	12,000

10 NET INCOMING/OUTGOING RESOURCES

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Audit fees	12,000	12,000
Depreciation of fixed assets	120,689	113,391
Auditor's remuneration - Grant audit	1,600	-
Pension costs	65,714	56,294

11 TRUSTEES REMUNERATION AND EXPENSES

Under Article 6 of the Articles of Association for the Charity, Mr A MacKay received remuneration of £80,885 (2021: £77,031) in his role as Museum Director. This being gross salary and employer's pension contribution. The Museum Director receives no remuneration in his role as trustee.

During the year £171 of expenses were reimbursed to Trustees (2021: £0).

12 STAFF COSTS

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	1,059,877	922,733
Social security costs	78,835	67,888
Other pension costs	65,714	56,294
	1,204,426	1,046,915

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

	2022 No	2021 No
Museum staff	63	56

The number of employees whose total emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	1	1

The total employee benefits of the key management personnel of the group were £250,216 (2021: £237,120). The total number of key management personnel of the group was 4 (2021: 4).

13 MUSEUM AND GALLERY EXHIBITIONS TAXATION RELIEF

The company has taken advantage of the Museum and Gallery Exhibitions Tax Relief which has resulted in a tax credit of £35,587 (2021: £85,161) being recognised in the financial statements. This is in respect of qualifying expenditure incurred during the financial year.

14 AUDITOR'S REMUNERATION

	2022 £	2021 £
Audit of the financial statements	12,000	12,000
Other fees to auditors		
Audit-related assurance services	1,600	-

15 TAXATION

The group is a registered charity and is therefore exempt from taxation.

16 TANGIBLE FIXED ASSETS

Group and Charity

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021	590,799	268,774	285,037	1,144,610
Additions	1,279	5,943	24,318	31,540
Disposals	-	-	(17,137)	(17,137)
At 31 March 2022	592,078	274,717	292,218	1,159,013
Depreciation				
At 1 April 2021	92,484	142,069	199,535	434,088
Charge for the year	59,176	26,365	35,148	120,689
Eliminated on disposals	-	-	(16,852)	(16,852)
At 31 March 2022	151,660	168,434	217,831	537,925
Net book value				
At 31 March 2022	440,418	106,283	74,387	621,088
At 31 March 2021	498,315	126,705	85,502	710,522

17 FIXED ASSET INVESTMENTS

Group

	2022 £	2021 £
Other investments	303,288	303,288

17 FIXED ASSET INVESTMENTS (continued)

Other investments

	Other investments £	Total £
Cost or Valuation		
At 1 April 2021	303,288	303,288
At 31 March 2022	303,288	303,288
Net book value		
At 31 March 2022	303,288	303,288
At 31 March 2021	303,288	303,288

Charity

	2022 £	2021 £
UK Group undertakings	1	1
Other fixed asset investments	303,288	303,288
	303,289	303,289

The Trust holds a long term deposit of £303,288 at a UK building society.

17 FIXED ASSET INVESTMENTS (continued)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2022	2021	Principal activity
Subsidiary undertaking					
Tullie House Museum and Art Gallery Trust (Trading) Limited	England	Ordinary	100%	100%	Trading activities at Tullie House Museum

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil (2021 - £nil) and the aggregate amount of capital and reserves at the end of the period was £1 (2021 - £1).

Subsidiaries

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil and the aggregate amount of capital and reserves at the end of the period was £1.

A summary of the trading results are shown below:

	2022 £	2021 £
Turnover and interest receivable	146,443	60,363
Cost of sales, administration costs and interest costs	(146,443)	(60,363)
Current assets	62,314	54,879
Current liabilities	(62,313)	(54,878)
Aggregate share capital and reserves	1	1

18 STOCK

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Finished goods and goods for resale	11,791	12,791	-	-

19 DEBTORS

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	147,448	116,657	137,067	109,660
Due from group undertakings	-	-	48,731	47,386
Tax recoverable	186,541	150,954	186,541	150,954
Prepayments	82,657	80,853	79,584	80,852
VAT recoverable	742	-	4,750	-
	417,388	348,464	456,673	388,852

20 CREDITORS: amounts falling due within one year

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Trade creditors	82,977	40,120	79,978	38,507
VAT liability	-	21,750	-	21,750
Taxation and social security	20,954	26,733	20,954	24,874
Other creditors	3,847	-	3,847	-
Accruals	264,149	266,858	257,573	262,838
	371,927	355,461	362,352	347,969

20 CREDITORS: amounts falling due within one year (continued)

Deferred income - group

	2022 £	2021 £
Deferred income at 1 April 2021	216,398	327,480
Resources deferred in the period	194,053	216,398
Amounts released from previous periods	(216,398)	(327,480)
Deferred income at year end	194,053	216,398

Deferred income - charity

	2022 £	2021 £
Deferred income at 1 April 2021	214,940	326,688
Resources deferred in the period	192,620	214,940
Amounts released from previous periods	(214,940)	(326,688)
Deferred income at year end	192,620	214,940

21 CUMBRIA MUSEUMS CONSORTIUM

	Group and charity 2022 £	2021 £
Balance brought forward	-	1,312
Arts Council England grant received on behalf of the Consortium members	780,789	1,141,987
Consortium income	77,582	76,465
Consortium expenditure	(86,785)	(77,777)
Amounts paid to other Consortium members	(780,789)	(1,141,987)
	(9,203)	-

This balance arises from a grant from the Arts Council England to the Cumbria Museums Consortium (Tullie House as lead, The Wordsworth Trust and Lakeland Arts) under the National Portfolio Organisation (NPO) to deliver a programme of activities in the area such as Audience Development, Children and Young People and Resilience. The figures noted above relate to the running costs incurred by the museums in the Consortium.

22 OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Other				
Within one year	14,229	15,226	14,229	15,226
Between one and five years	13,231	13,231	13,231	13,231
	27,460	28,457	27,460	28,457

23 COMMITMENTS

Group and charity

Pension commitments

The company contributes into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. Carlisle City Council have underwritten all liabilities relating to the pension scheme at the inception of the Trust. Consequently the liability of the Trust in respect of pension contributions is the actuarially calculated contribution for any year. In the event of the Trust being wound up at any future date the Council have also underwritten any liabilities at that point.

The company also operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension cost charge represents contributions payable by the Trust to the funds and amounted to £103,414 (2021 - £95,039). The total pension contributions paid during the year amounted to £65,714 (2021: £56,294) after offsetting the pensions rebate of £37,700 (2021: £38,475). Commitments provided for in the accounts amounted to Nil (2021 - Nil). Commitments not provided for in the accounts amounted to Nil (2021 - Nil). Nil relates to pension commitments related to pensions payable to past directors (2021 - Nil).

24 FUNDS

Group and Charity

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted					
General					
General funds - all funds	627,526	1,504,593	(1,416,298)	(100,994)	614,827
Designated					
Cumbria Biodiversity Data Centre	127,818	106,394	(90,998)	-	143,214
Project Tullie	545,493	-	(144,457)	100,000	501,036
General Acquisitions	25,000	-	-	-	25,000
Café Investment	5,000	-	-	-	5,000
	703,311	106,394	(235,455)	100,000	674,250
Total Unrestricted	1,330,837	1,610,987	(1,651,753)	(994)	1,289,077
Restricted					
National Portfolio Organisations	63,657	406,524	(460,013)	-	10,168
Curatorial and Collections Development	105,792	-	(33,175)	-	72,617
Whale Tales		32,881	(32,881)	-	-
Hope Street	19,613	23,077	(13,649)	-	29,041
Costume Gallery	485,156	-	(54,902)	-	430,254
Bubble and Me	1,700	500	(1,010)	-	1,190
Biodiversity Curator	3,450	15,000	(18,450)	-	-
WallCAP	18,488	15,472	(33,960)	-	-
Natural Sciences Project	35,159	3,583	(38,742)	-	-
Once upon a Planet	-	61,235	(6,340)	-	54,895
Bath House Uncovering Roman Carlisle	-	22,546	(22,273)	-	273
Thriving Communities	-	52,500	(22,823)	-	29,677
Purchase of Dodd.J Herbarium	-	2,506	(3,500)	994	-
Community Grant	-	6,667	(6,667)	-	-
'Waiting for Trains Again' by Charles Oakley, 1984	-	5,000	(5,000)	-	-
Apprentice Funding	-	3,500	(3,500)	-	-
Kickstart placement	-	10,885	(10,885)	-	-
Total restricted	733,015	661,876	(767,770)	994	628,115

24 **FUNDS (continued)**

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Total funds	2,063,852	2,272,863	(2,419,523)	-	1,917,192

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
General					
General funds - all funds	365,146	1,830,603	(1,041,106)	(527,117)	627,526
Designated					
Cumbria Biodiversity Data Centre	80,291	103,355	(55,828)	-	127,818
Project Tullie	75,000	-	(29,507)	500,000	545,493
General Acquisitions	25,000	-	-	-	25,000
Café Investments	5,000	-	-	-	5,000
Gallery Improvements	1,196	-	(1,196)	-	-
	186,487	103,355	(86,531)	500,000	703,311
Total unrestricted	551,633	1,933,958	(1,127,637)	(27,117)	1,330,837
Restricted					
National Portfolio Organisations	18,738	405,392	(360,473)	-	63,657
Curatorial and Collections Development	84,050	-	-	21,742	105,792
Whale Tales	5,485	-	(10,860)	5,375	-
Hope Street	43,785	18,105	(42,277)	-	19,613
Costume Gallery	411,351	141,984	(68,179)	-	485,156
Bubble and Me	-	1,700	-	-	1,700
Community Grant	-	6,667	(6,667)	-	-
Biodiversity Curator	-	7,500	(4,050)	-	3,450
WallCAP	-	20,687	(2,199)	-	18,488
Natural Sciences Project	-	41,928	(6,769)	-	35,159
Total restricted	563,409	643,963	(501,474)	27,117	733,015
Total funds	1,115,042	2,577,921	(1,629,111)	-	2,063,852

24 FUNDS (continued)

Designated Funds
Cumbria Biodiversity Data Centre (CBDC) - funds designated by Trustees towards the running of CBDC to offset future losses.

General Acquisitions - for the purchase of additions to the collection.

Project Tullie - to support the preparation of the capital development plan for the site.

Café Investment - for the purchase of items to enhance visitor experience in the café.

Gallery Improvements - funds allocated for gallery improvements including replacement lighting.

Restricted Funds
National Portfolio Organisations - Balance of annual funding from Arts Council England.

Curatorial and Collections Development - Donation towards the development and display of the Museum's collections. This fund is providing the match funding for the Costume Gallery project.

Whale Tales - Grant from National Lottery Heritage Fund towards the Whale Tales Project. This is an engagement project, working with schools to create a film and exhibition about Driggsby the Finn whale from the Tullie House collection.

Hope Street - Partnership funding from Curious Minds to be a lead partner for the Hope Streets engagement project. This is an organisational development programme which aims to test, refine and embed new models of youth engagement and leadership and change the way partner museums engage with young people.

Costume Gallery - Grant funding received from DCMS Wolfson, Cumbria Local Enterprise Partnership (CLEP) and Garfield Weston for the development and installation of the new costume gallery.

Bubble and Me - grant to further the opportunities for young people to explore identity, belonging and their sense of community through a series of creative projects.

Community Grant - Grant received for the Tullie House Health, Wellbeing and Community Programme.

Biodiversity Curator - Grant received towards the costs of a trainee Archaeology curator.

WallCAP - Subcontractor work with Newcastle University to deliver new content to its permanent Roman Gallery.

24 FUNDS (continued)

Natural Sciences Project - a new initiative that will uncover stories from Cumbria's ancient history through an exceptional geology and palaeontology collection held at the Museum. The project will focus on enhancing documentation and digitisation of the geology collection as well as developing research projects, digital engagement and school sessions.

Once upon a Planet - Grant received from the Esmée Fairbairn Collections Fund. The grant is for two years for the Once upon a Planet project to raise awareness and understanding of the climate crisis.

Bath House Uncovering Roman Carlisle - Grant received from Carlisle City Council for an 18 month project uncovering the remains of a roman bath house.

Thriving Communities - Grant for recruitment of the Community Development Worker.

Purchase of Dodd.J Herbarium - Grant received from the Cumbria and Westmorland Antiquarian and Archaeological Society (CWAAS), Levens Local History Group, and Kendal Natural History Society.

CWAAS Community Grant - A programme that engages with vulnerable adults and young people.

'Waiting for Trains Again' by Charles Oakley, 1984 - Grant received from the V&A Purchase Grant Fund.

Apprentice Funding - Funding received for two apprentice places.

Kickstart Placement - A Government scheme to create jobs for young people at risk of long-term unemployment.

Unrestricted Funds
CCC Cultural Grant - Grant from Cumbria County Council to support the operation of Tullie House.

Culture Recovery Fund - The funding was designed to ensure cultural institutions can reopen after prolonged periods of closure, to ensure the future preservation and sustainability of the organisation and to ensure value for money in the organisation's future sustainability.

Transfers
£994 (2021: £27,117) was transferred from unrestricted funds to restricted funds to account for the overspend on certain restricted projects.

25 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	188,796	-	432,292	621,088
Fixed asset investments	303,288	-	-	303,288
Current assets	494,670	674,250	195,823	1,364,743
Current liabilities	(371,927)	-	-	(371,927)
Total net assets	614,827	674,250	628,115	1,917,192

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	225,365	-	485,156	710,521
Fixed asset investments	303,288	-	-	303,288
Current assets	454,334	703,311	247,859	1,405,504
Current liabilities	(355,461)	-	-	(355,461)
Total net assets	627,526	703,311	733,015	2,063,852

25 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)

Charity

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	188,796	-	432,292	621,088
Fixed asset investments	303,289	-	-	303,289
Current assets	485,094	674,250	195,823	1,355,167
Current liabilities	(362,352)	-	-	(362,352)
Total net assets	614,827	674,250	628,115	1,917,192

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	225,365	-	485,156	710,521
Fixed asset investments	303,289	-	-	303,289
Current assets	546,841	603,311	247,859	1,398,011
Current liabilities	(347,969)	-	-	(347,969)
Total net assets	727,526	603,311	733,015	2,063,852

26 ANALYSIS OF NET FUNDS

Group

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,044,249	(108,685)	935,564
Net debt	1,044,249	(108,685)	935,564

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	316,317	727,932	1,044,249
Net debt	316,317	727,932	1,044,249

Charity

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,009,159	(110,665)	898,494
Net debt	1,009,159	(110,665)	898,494

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	298,681	710,478	1,009,159
Net debt	298,681	710,478	1,009,159

27 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

Tullie House Museum and Art Gallery Trust (Trading) Limited
At the balance sheet date the amount due from Tullie House Museum and Art Gallery Trust (Trading) Limited was £48,731 (2021: £47,386).

Museum Director
In his role as Museum Director, the Director received remuneration and benefits in the year amounting to £80,885 (2021: £77,031).

28 NON ADJUSTING EVENTS AFTER THE FINANCIAL PERIOD

The Museum continued to be affected by the COVID-19 pandemic during the year with the Museum only fuly reopening on 17 May 2021. The Museum made use of the Coronavirus Job Retention Scheme during the year. The trustees have managed the impact of the pandemic on its operations.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

England & Wales - Charity number 1143235

Accounts

COMPANY REGISTRATION NUMBER: 07568957
CHARITY REGISTRATION NUMBER: 1143235

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

(A COMPANY LIMITED BY GUARANTEE)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

TULLIE
HOUSE
MUSEUM AND
ART GALLERY
CARLISLE

David Allen
Chartered Accountants & Statutory Auditor
Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

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TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Mr A J Smith, Chair Ms C A M Thomson, Deputy chair Sir Mark Jones Professor P Strike Mr A R MacKay Professor J Mennell Councillor J T Bomford (resigned 18 June 2021) Ms L A Kneath Mr P Croft (resigned 24 April 2020) Dr L Tickner (resigned 18 June 2021) Ms R Foy Ms M E Reid Fotheringham Mr C J Harrison Councillor C W Glover (appointed 18 June 2021) Councillor K Meller (appointed 18 June 2021)
Secretary	Mr D A Gibson
Registered Office	Tullie House Castle Street Carlisle CA3 8TP
Company Registration Number	07568957
Charity Registration Number	1143235

REFERENCE AND ADMINISTRATIVE DETAILS (CONTINUED)

Bankers	Cumberland Building Society Cumberland House Cooper Way Parkhouse Carlisle CA3 0JF
Auditor	David Allen Chartered Accountants & Statutory Auditor Dalmar House Barras Lane Estate Dalston Carlisle CA5 7NY

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2021

2020/21 will be remembered as a year like no other. The global Coronavirus pandemic took hold in March 2020 and is still dominating all walks of life 18 months later. With the help of vaccinations, we are clearly going to have to learn to live with the virus.

As a consequence of the pandemic the museum, like every non-essential business, was required by the UK Government to close its doors for large parts of the year. From March to July and from November to May the buildings remained dormant. Following the national guidance, we opened the museum briefly and on limited hours for the period between the first and second waves of the pandemic, broadly July to November.

Due to the unprecedented nature of 2020/21 the annual review will inevitably be somewhat shorter this year. We should start by acknowledging that we have weathered the storm and survived due to two factors - the unequivocal support of our principal funding partners and the UK Government, and the fortitude of our staff and volunteers.

Closing our doors meant that all of our earned income ceased immediately. In addition to losing admissions income, our restaurant and shop had to stop trading, exhibitions and commercial bookings had to be cancelled and group bookings had to be curtailed. Thankfully, the UK Government was quick in announcing the Coronavirus Job Retention Scheme (CJRS) which allowed us to furlough approximately 36% of our paid staff and thus stave off the need for us to make any immediate decisions to reduce our staffing levels.

Arts Council England (ACE) also responded swiftly and announced that National Portfolio Organisations such as the Cumbria Museum Consortium, could draw down their regular funding in advance to aid the challenging cashflow situation that many cultural organisations were suddenly facing. Carlisle City Council, our core funder, followed suit by confirming their funding support to the Trust throughout the pandemic period. We are extremely grateful to both organisations for this support.

As the pandemic took hold, and the UK Government extended the 'lockdown' period the financial pressures increased. However, many cultural organisations, including Tullie House benefitted from the Government's Culture Recovery Fund (CRF), administered by ACE. With the challenges of losing all of our earned income and having to carefully manage the number of staff who could be furloughed, a key focus of the finance and executive team was to keep a tight control of costs and resources. The CRF grant prevented the need for more drastic action and helped reinflate our depleted free reserves.

2021/22 will continue to be an extremely challenging year both financially and operationally as we respond to the UK Government's post-Covid 'roadmap' and continued restrictions. We reopened the Museum in early May 2021 for five days a week and have seen visitor numbers at around 50% of pre-pandemic levels on these days - similar to those experienced between the previous lockdowns during 2020/21. We have scrutinised our business planning very carefully and identified a number of scenarios based on visitors and income levels returning. We are cautiously optimistic that we will be able to weather the impact of the pandemic, but we are also under no illusions that there remain significant risks associated with the unpredictability of the social and economic recovery of the country in the weeks and months that lie ahead.

STATEMENT OF CHAIR OF TRUSTEES AND MUSEUM DIRECTOR FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)

We would like to pay tribute to all of the people who make Tullie House the exciting and dynamic organisation that it is, from volunteers to paid staff and from Trustees to supporters. Everyone has experienced an extremely challenging 2020/21 and yet everyone has contributed hugely to navigating a path that will hopefully see the organisation thrive as it was doing so successfully in 2019.

We are also delighted to report some extremely positive outcomes of the last year. Firstly, our digital development. One of the consequences of having to close the building was the effect this created in speeding up our ability to share digital content. The learning and engagement team in particular responded quickly and creatively to design and deliver a range of family themed activities for the Easter holidays. These were much appreciated and led to further work by marketing, curatorial and exhibitions colleagues. We have now accelerated our digital learning and through the creation of a digital team are ensuring that this is embedded across the organisation.

Secondly, we have now set up a Community Board as part of our manifesto objective to achieve greater community engagement. The Board of 12 is a diverse and representative group drawn from the community and we anticipate that it will help ensure that the museum, its exhibits, programmes and community activities become even more relevant and appealing to all sections of our community.

Finally, we have made significant progress with Project Tullie. This exciting and transformational capital investment scheme will not only deliver enhanced financial sustainability for the museum Trust, but also contribute to the social and economic vitality of the city and assist Carlisle in realising its potential to become a major destination for tourism. We were delighted to learn that in March, the Chancellor of the Exchequer announced a £2m contribution to the project in his Budget Statement. Tullie House was the only named museum to receive this recognition, which emphasises the quality and profile of the project nationally. The news from the UK Government Treasury was swiftly followed by the Town Deal Board agreeing to a grant of just under £1m for the same scheme. We continue to pursue other major funding opportunities and will soon be commencing a wider fundraising campaign. The project will now definitely proceed, and we look forward to developing the detail throughout 2021 so that work can start in 2022.

.....

A J Smith
Chair

.....

A R Mackay
Director

TRUSTEES' REPORT (INCORPORATING THE STRATEGIC AND DIRECTORS' REPORT)

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021. The annual report serves the purposes of a trustees' report, strategic report and a directors' report under company law.

OBJECTIVES AND ACTIVITIES

Tullie House is a charitable trust established under the laws of England and is a company limited by guarantee. The directors of the company are the trustees who are also the members with liability limited to £10.

The constitution of the company is set out in its Memorandum and Articles of Association dated 18 March 2011. The Trust's objects as set out in the Articles are:

"To advance the education of the public, including an understanding and appreciation of the arts, sciences and history, without prejudice to the generality of the foregoing through:
a. The provision, operation and maintenance of the Tullie House Museum and Art Gallery and consistent with this object; any other museum or art gallery;
b. The preservation, conservation and interpretation of:
- the collections managed by the Trust
- natural and human heritage, the landscape and the environment;
c. The carrying out and dissemination of research."

The trustees have agreed that the pursuit of these charitable objects will be guided by our vision, our mission and our Manifesto.

Tullie House Trust's Vision is:
"To be a thriving, resilient organisation that delivers ambitious cultural programmes inspired by the richness and diversity of our collections, that are relevant and beneficial to local communities and visitors alike."

Its Mission is:
"To deliver an outstanding, inclusive and resilient museum that is a major cultural destination for the north, and which uses its collections to produce a world class public programme targeted at visitors and the people of Carlisle and engages a broad spectrum of audiences."

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Project Tullie

Project Tullie refers to the masterplan that sets the strategy for transforming the organisation into the creative and cultural heart of the borderlands for the 21st century. Among a myriad of outcomes, the project proposes a comprehensive redevelopment of the main Tullie House Museum site.

The Strategic Objectives of Project Tullie are threefold:

- **People.** Creating a sense of inclusivity and community, being a catalyst for creative engagement

- **Place.** Reimaging the original purpose of Tullie House as Carlisle's centre of arts, learning and knowledge

- **Heritage.** Revealing and restoring the existing buildings and sharing hidden collections

Delivery of these objectives is founded on a number of Key Principles:

- Growing and diversifying local, regional and national audiences

- Increasing financial sustainability

- Partnership working

- Enhancing the city and region's profile and impact

Due to the scale of ambition and investment, Project Tullie has been broken down into phases. Phase One is the development of two interconnecting galleries to create a permanent home for the Museum's regionally significant costume collection. Despite the challenges of lockdown and Government restrictions relating to working onsite, the costume galleries were progressed and have been completed within budget. The galleries will open in July 2021.

Sincere and heartfelt thanks must go to the investors who supported Phase 1 through the vicissitudes of what for everyone was a difficult year:

- The Department of Digital, Culture, Media and Sport via the DCMS/Wolfson Foundation Museums & Galleries Improvement Fund

- The Cumbria Local Enterprise Partnership and the Northern Powerhouse

- The Garfield Weston Foundation, and

- A private donation by the family of the late Robin Burgess

Phase Two of Project Tullie is a significantly larger development, which is looking to deliver the following outputs:

- Remodelled welcome area with collections at the heart
- Improved orientation, navigation and visitor journey
- New ground floor galleries and a major refurbishment of the first-floor galleries
- New, education-focused, children's gallery
- New social spaces for community, events and digital experiences
- Contemporary and artisan catering and retail
- State-of-the-art learning facilities
- Creation of a biodiversity research centre
- Regeneration of the high-street and revitalisation of the local community following the Covid-19 pandemic

An application for Phase Two was planned to be submitted to the National Lottery Heritage Fund (NLHF) in June. However, due to the pandemic, NLHF decided to repurpose its funds to support heritage at risk and the Heritage Grant portal closed. The delay has provided an opportunity to strengthen the project by allowing us to further interrogate the collections, refresh our sector-leading manifesto and develop our brand and our project messaging. We now look forward to submitting an NLHF application in 2021/22.

Whilst the pandemic created a delay with one capital funding stream, another was unexpectedly revealed when the Chancellor of the Exchequer, in the UK Government's Annual March Budget, announced that a grant of £2m was to be awarded to Project Tullie. The funding has been allocated from Treasury and is ring fenced specifically for the project. That Tullie House was the only named museum to receive recognition in this way is testimony to the tireless profile raising of staff, Trustees, stakeholders and Carlisle MP John Stevenson. The announcement of this grant injected great confidence and momentum into the project. Carlisle's Town Deal Board swiftly followed by agreeing to commit just under £1m to Project Tullie and this has been followed by the opportunity to apply for a significant Levelling Up Fund grant in 2021. Securing almost £3m means that Phase 2 of the project will definitely proceed although the scale of this will depend on further funding applications. In addition to further strategic fundraising, the delivery plan will now be intensively developed to ensure that work can be completed by March 2024.

Future Developments

Phase I of Project Tullie, *The Costume Collection at Tullie House*, is due to open in July 2021. These two interlinking permanent galleries reveal hidden Victorian architecture and display over 40 dresses from the Museum's regionally significant costume collection. The galleries are being designed by the Trust's Masterplan architect, Carmody Groarke, and will be a pilot for the forthcoming future developments. Given the challenges of the past 12 months or so, finalising this major capital scheme will be a significant achievement.

In addition to the transformational work being undertaken with Project Tullie, there are also a number of other investments taking place over the next 12 months.

Thanks to a grant from the UK Government via the Culture Recovery Fund, there will be a new Customer Relationship Management (CRM) system. This will aid online bookings and integrate with our commercial bookings, our Member and Patron schemes and our retail sales to provide a more integrated system and hopefully aid our financial sustainability. Linked to this, we will also be piloting our first contactless donation points, encouraging visitors to 'tap' to make a donation.

2021 will see us move into Phase 3 of our ongoing National Lottery Heritage Fund Hope Streets programme for young people. While Phase 2 focussed on external outputs and saw our group of young producers delivering an online 'Festival of Hope', Phase 3 focusses on embedding young people into decision making and operational processes at the Museum. We will also be working with our producers to review our young people offer, design new young people admissions cards and co-create an events programme inspired by our exhibitions and collections. Finally, Phase 3 includes match funding to put towards a further funding application to enable to us to embed delivery capacity beyond the life of the project.

We have an exciting and diverse exhibition programme planned for 2021/22 that includes:

New Light - Following the success of the New Light: Real Northern Art Prize exhibition in 2018, we are again working with the charity New Light to deliver an even more impressive exhibition in their 10th anniversary year.

The showcase is one of the largest and acclaimed open exhibitions, highlighting contemporary artists who demonstrate exceptional application of practised skills, such as painting, drawing and print making; it is open to artists who were born, live or study art in one of the historical counties of the North of England. A shortlist of 127 works feature in the tour, Tullie House will be the final point on the tour.

Artful Ways - An Arts Council funded project that will bring people together across Cumbria in a celebration of creativity and connection. From June 25 to July 25, Artful Ways invites people to meet up outside, to walk between studios, venues and other cultural landmarks, and to create something in response. Participants can record their route using a simple-to-use app, and their 'Artful Way' will be added to a new map featuring Cumbria's creative richness.

This map will be responded to by a Cumbrian artist and the resulting work, plus 4 other commissions and a selection of publicly submitted works will form an exhibition which will launch at Tullie House, then go on to tour other Cumbrian venues.

Paddington, The Story of a Bear - A brand-new touring exhibition developed by the British Library, who will display the exhibition from July 2021. Tullie House will be the first venue on the tour.

Hadrian 1900 - As part of wall-wide celebrations to mark the 1900th anniversary of Emperor Hadrian's birth, Tullie House will host a 'spotlight' type exhibition featuring high profile loans of objects from across the Roman Empire during Hadrian's reign.

2021/22 will also see some significant improvements made to the permanent galleries. These include:

Archaeology. Thanks to a partnership with the University of Newcastle and funding from the National Lottery Heritage Fund part of the Border Galleries will be developed to explore Hadrian's Wall from a community archaeology perspective. WallCAP (as the project is known) aims to improve the heritage of Hadrian's Wall through a number of key aims including empowering local communities to engage with all aspects of the site. In this spirit, the proposed new Roman display will be developed in consultation with a group of volunteers from the WallCAP project.

The National Lottery Heritage Fund are also providing funding for an archaeological excavation of the Roman Bath House at Carlisle Cricket Club being planned for summer 2021. The project, with a community focus, is being led by Carlisle City Council with Tullie House providing the interpretation and engagement aspects.

We will also be updating our site signage to incorporate the fact that the majority of the Museum's Roman collections are from Hadrian's Wall. The new signage will show the UNESCO logo and recognise the association between Tullie House, Hadrian's Wall and the Frontiers of the Roman Empire.

Social History. The Border Galleries will also be the venue for a proposed new display of our social history collections, from the perspective of manufacturing, trades and industries. This project, which should be finalised by March 2022 will form a key element of our participation in the international organisational and community development programme Of / By / For All, which will see us select a 'community of interest' to pilot new models of engagement with.

Natural Sciences

We are hopeful that an application to The Esmée Fairbairn Collections Fund, administered by the Museums Association, will be successful. This is for a major two-year natural sciences collections engagement project called 'Once Upon a Planet'. The project will showcase our designated natural sciences collections, representative of the most biodiverse county in England, and use it to inspire innovative, people-centred engagement with a purpose. It will deliver a step-change in how we understand, use, display and develop our natural science collections in collaboration with our communities as we reimagine Tullie House as a museum for the future.

Our Manifesto

In 2016 we developed a manifesto for the museum based on principles of co-creation, community engagement and active participation. This year, in part inspired by the tumultuous global events of 2020, we have re-worked the manifesto into a new, more engaging format and written in more accessible language. The re-worked manifesto consists of ten powerful statements under three aspirational headings: Tullie House is the heartbeat of Carlisle's cultural life; Tullie House uses collections, programmes and resources to tell stories and inspire learning, for life; and Tullie House is a catalyst to connect Carlisle and Cumbria to the world.

Tullie House is the **heartbeat** of Carlisle's cultural life.

We will provide a welcome, inclusive, safe space for everyone. **We want to mean more to more people.**

We will inspire creativity, engage the senses and unlock imagination.

We will be immersive, compelling, and rooted in co-creation. We recognise the many forms that this can take – from quiet contemplation to active participation: everyone learns and engages **differently**.

We will listen to the community, and together, we will use our skills, knowledge and experience to **help make Carlisle and Cumbria a thriving place for everyone**.

Tullie House uses collections, programmes and resources to tell stories and **inspire** learning, for life.

The collections belong to the **people** of Carlisle – we will research, explore, reveal, and share them together in relevant and meaningful ways.

Culture fundamentally **enriches** people's lives.

We will work with our **community** to collect for tomorrow as well as today.

We will make **connections** across our collections and the natural and human world around us.

Tullie House is a **catalyst** to connect Carlisle and Cumbria to the world.

We will think freely, examine and challenge assumptions, embrace new ideas, respond to global issues and stand at the **forefront** of museum practice.

We will nurture and develop effective, creative **partnerships** with key organisations and individuals that can help us deliver this manifesto.

Learning & Community Engagement

With in-person activity limited for much of 2020/21, the Learning Team took a blended approach to delivery with a mix of innovative online engagement and carefully managed physical events that used the collections to inspire learning for life.

Although significantly reduced, we managed to continue our award-winning families programme when the Museum was permitted to open. During the Summer Holidays we trialled bookable, socially-distanced craft sessions with limited numbers to ensure Covid-19 safety. This change in format was embraced by our family visitors with over 250 people participating over the Summer Holidays. Craft sessions were also run during the October Half Term with over 300 people taking part. We also managed to deliver our annual Christmas Fun Day, complete with socially distanced Santa's grotto! Over 120 people enjoyed the day, which included craft sessions and an 'elf of the shelf' trail on the Museum galleries.

Schools engagement was significantly reduced compared to 2019/20 but a major positive that came from the year has been the willingness of teachers and pupils to embrace digital engagement. During February and March, the learning team delivered 64 virtual assemblies to c. 1800 pupils from 50 schools covering topics as broad as Romans, Reivers and Carlisle industry. We evaluated the programme using the 'Impact and Insights' framework: teachers scored the sessions highly (above 60%) in each of the four key categories (Relevance, Challenge, Captivation and Rigour), and 97% of the total respondents rated the session as either Excellent (vast majority) or Good. 38% of the participating schools were either new to Tullie House or had not visited in the past three years. This has shown us the power of digital engagement to extend reach and has given the team confidence to embed digital sessions within the permanent schools offer going forward.

Online delivery was also used to support community engagement. During the first lockdown in Spring 2020 we moved our popular monthly 'Tullie Textiles' session online, where 12-20 people have been participating each month. In February we piloted delivering our 'Accessible Art Group' online, aimed at adults experiencing loneliness and isolation. We started this programme in January 2020 and it was immediately at capacity, so wanted to take the opportunity to try online delivery. The team have run four sessions so far, each using a different artwork from the collection as inspiration. Attendance has been good (6-10 per session) with some really positive feedback: *"It was just good to try something new, a bit scary, but in a good way. In fact, I was enjoying myself so much, I carried on painting for another hour or so!"*

Our National Lottery Heritage Fund 'Hope Streets' project has continued throughout the year, with our group of amazing Young Producers delivering an online 'Festival of Hope' during August. The group adapted brilliantly to Covid-19 restrictions and created a fantastic programme of digital activity. This included: 'underrepresent', a series of Q&A's which tackled under-representation and alternative creative careers, a visual arts competition for young Cumbrian creatives that resulted in a paid commission in our 'British Tattoo Art' exhibition, 'Culture of Freedom' a documentary about young people and the different hidden cultures with the city, an immersive, anti-digital public art installation in a pop-up shop in the Lanes Shopping Centre and a project exploring Carlisle's rock, metal and punk history.

Equality, Diversity & Inclusion

With the Museum closed for much of the year and with many staff on furlough, opportunities for visible creative case for diversity activity within our in-person programme were limited. However, equality, diversity and inclusion remained a key focus throughout the year across all departments and are vital in helping with our Manifesto aim to mean more to more people.

Training was a key element of our diversity and inclusion work in 2020/21. Staff, volunteers and trustees took part in an anti-racism awareness workshop delivered by Beatfreeks, a Birmingham based collective of young creatives. 25 staff also took part in Unconscious Bias training with Cumbria Museum Consortium colleagues, in a session led by Tonic Theatre. Towards the end of the year we re-started our involvement in the international organisational and community development Of / By / For ALL by recruiting a cross-departmental staff team to trial new participation frameworks with a community of interest this year.

This year has also seen us take pro-active steps in diversifying collections and collecting policies. Black Memories Matter is a collaborative project between Tullie House, Carlisle Library and Archives service and M-Unit to address the lack of diversity within Cumbria's collections. The Museum collections do not accurately represent the level of cultural diversity we see in Cumbria today and we want to change this. Our first step is the launch of this new, active collections campaign, which focuses on crowd sourcing stories, objects and memories belonging to people with black heritage in Cumbria.

We are also taking pro-active steps to increase the diversity in of our fine art collection and have made a number of new acquisitions this year to help us on that journey. In 2018 Derbyshire Schools Loan Service was withdrawn and the collection offered to museums nationally. Tullie House were successful in acquiring 5 works of art from the Buxton collection including three contemporary Japanese prints which complement the museum's historical collection of Japanese prints. As part of Buxton's 're-homing' project, funded by Esmee Fairbairn and the Museums Association, Buxton wanted to explore new stories about the collection among the museums they were distributed to. Five museums were selected from over 50 national recipient museums to work on this project, with funding provided to support artists to produce creative responses to the newly acquired pieces. Tullie House decided to work with Prism Arts Studio Arts Group artists to create responses to the three contemporary Japanese prints as a follow on to the 2019 Cultures Collide project which explored links between Japan and Carlisle in the collection. The artists have created fantastic responses to the new Japanese prints - their work has been accessioned into the collection and will be displayed in an online exhibition later in the year.

With the support of the Contemporary Art Society's Purchase Fund, we are also in the process of commissioning a new work from artist Anya Paintsil. Paintsil is a North West based textile artist of Welsh and Ghanaian descent. She combines traditional hand rug making techniques with afro hair styling methods and we are excited to be working with Anya on a new piece for the collection.

Although we were unable to deliver our usual programme of diverse community displays, we are extremely proud to have delivered a community photography exhibition - 'Alone, Together' - in our beautiful gardens. In April 2020, we asked members of the public to send us their photos of life in lockdown and tell us what the images meant to them. These images formed the basis of the display in the garden: they show different aspects of lockdown, from empty spaces in Carlisle city centre and daily exercise in the countryside, to messages of support for the NHS and key workers, and advisory signage, both official and unofficial. Alongside the images from the public are a selection of works by local photographer Stuart Walker, which capture some key moments and iconic images of the pandemic. We are excited to be able to use the Garden for displaying community participation projects going forward.

Digital

The Tullie House Digital Team championed digital innovation to support different ways of learning and increasing engagement with communities during the pandemic.

Despite the challenges of the last year, members of the Tullie House Digital Team have continued to support digital development across the organisation.

We have continued to grow our followers on social media. Connections are up 1,310, a growth of nearly 6% across Facebook, Twitter and Instagram. Instagram saw a growth in followers of 37%. We published five times the amount of content on YouTube compared with the previous year. New initiatives were launched on our website too: visitors engaged with digital jigsaws throughout the year and had an opportunity to take part in our weekly quiz. We also moved our annual Chinese New Year celebration online, creating short films and online activities to welcome in the Year of the Rat.

This year also saw us commission two brand new pieces of stunning digital artwork inspired by the collections, as part of the Source project which we delivered in partnership with Signal Film and Media and our Cumbria Museum Consortium partners Wordsworth Grasmere and Lakeland Arts. Participating artists were supported to explore, research and create digital artwork. 'Shadow Clock' by Jennifer McMillan is a stunning, evocative film piece which poetically personifies time by travelling through the history and collections of Tullie House. Eleanor Chaney used our natural science collection as inspiration for 'Hidden Natural Histories': a collection of beautiful paper sculptures and short films telling the stories of the female naturalists who contributed to the Museum's collection.

Behind the scenes we have installed a new Customer Relationship Management (CRM) system, which will allow us to manage tickets, bookings and our retail offer more effectively, and open up new opportunities for online sales and events. Additionally, we have explored ways of sharing information across the organisation, trialling platforms such as Trello and Microsoft Teams in order to enable successful remote working. As many staff continue to work from home and meet virtually, this work has ensured that colleagues are confident in using the technology available to them to keep in contact and share information.

Additionally, we have focused on staff development by supporting digital training and attendance at conferences. One member of staff delivered photogrammetry training to colleagues, and they will have an opportunity to develop these skills further as part of an upcoming project with the Garstang Museum at the University of Liverpool. Three members of the team took part in bespoke 'digital leadership' support sessions run by Culture24. We also funded attendance for all staff at the Spring 2021 Museum Next Conference which focused on digital skills during the pandemic.

We also took a step back in 2020 to assess the efficacy of the Digital Team and ensure that we are best placed to continue to deliver our remit and support teams across the museum to engage with innovative digital solutions. Following this it was decided to create a smaller, more streamlined Digital Steering Group to lead on digital strategy, planning and funding; this has allowed other members of the digital team to focus their time on delivering high quality digital outputs and champion digital throughout their wider teams. This new Digital Steering Group will continue to report against Arts Council England priorities and will work with the Senior Leadership Team to ensure that Tullie House continues to push for increased and improved digital skills, innovation and engagement.

Environmental

At the October 2020 Board meeting, Trustees approved our new Environmental Policy and Action Plan. This plan aimed to harness the ambition and aspirations of the Trust, in terms of its environmental sustainability and reducing the environmental impact that our activities have.

We have now set up a cross-departmental Environmental Team. This will help imbed our Environmental principles across the organisation and ensure that all staff and areas of our operation are geared towards achieving our aims and objectives. This team will help to bring environmental sustainability to the forefront of our operational activities and raise visitor and staff awareness.

Notable improvements and achievements during the year include:

- Installation of over 200 replacement LED light fittings in the Art Gallery. These fittings use 50% less electricity.

- Installation of sensor operated taps in the main public toilets. This should see up to a 90% reduction in water consumption.

- Further investment in LED lighting in the Costume Galleries.

- Negotiated a transfer to a new green electricity tariff for electricity. From April 2021 the Trust will be able to report zero carbon emissions for electricity due to purchasing from renewable sources.

- Increased recycling in all areas of the operation resulting in a significant reduction of waste collections.

- Environmental themes have been included both in permanent displays and temporary exhibitions.

- Appointment of a new Biodiversity curator.

Working in Partnership

Tullie House continues to work with an extensive range of partners, ranging from our principal funders, Carlisle City Council and Arts Council England, to overseas organisations including the Imperial Decree Museum in China and Sapienza University in Italy.

Our reach is significant, and there are many other collaborations and affiliations that we influence and contribute to, ranging from local festivals to national programmes. This includes our partnership with the British Museum and the strategically significant work they do in collaborating with the partners who collective manage Hadrian's Wall, which we remain very proud of.

Two Carlisle partnerships that have developed significantly over the past 12 months are Thriving Communities and Carlisle Culture.

Thriving Communities is an Arts, Health & Wellbeing Partnership designed to help the people of Carlisle recover from COVID-19 through the power of social prescribing. The partnership, made up of Carlisle City Council, North Cumbria Integrated Care Foundation Trust, Carlisle Healthcare, Prism Arts, Susie Tate Projects and Cumbria Wildlife Trust, is being led by Tullie House. Funding has been secured, as part of a national scheme, via Arts Council England, Historic England and Natural England, NHS England and NHS Improvement, Sport England, the Money & Pensions Service and NHS Charities Together. The project will allow the partners to extend their reach and influence to deliver a programme of community co-produced arts, health and well-being activities across North Cumbria. The collaborators will be working with other partners to increase the uptake of social prescribing to help improve the health and resilience of a community that has been hit by COVID-19 and lockdowns. Tullie House will be employing a Thriving Communities Project Coordinate who will support Partnership activity and community connection.

Carlisle Culture was formed in 2017 as a loose affiliation of four organisations recognising that culture plays a vital part of placemaking as it provides the opportunity to reflect on history, local life and our ambitions for the future. Vibrant, layered and inclusive cultural opportunities help create great places to live and work, connecting people from different communities and attracting newcomers and visitors. The partners: Tullie House, Carlisle City Council, the University of Cumbria and Prism Arts sum up culture as:

> ***An expression and celebration of the values, aspirations and histories of our different communities - reflecting Carlisle's sense of place from richly-diverse perspectives.***

The partnership developed significantly in 2020, increasing its membership and completing a *Strategic Framework for Culture in Carlisle*, which was financially supported by Arts Council England.

Carlisle Culture sets out to establish Carlisle as the central hub for culture by 2023, making the area:

> ***A destination of choice for visitors whilst delivering cultural and creative opportunities for people living and working in and around the city.***

To underpin this vision, the partnership recognises that the city needs to establish the right conditions for culture to thrive. In an attempt to influence this, four areas of strategic focus have been identified:

- Cultural leadership and enterprise
- Cultural destination and placemaking
- Community wellbeing;
- Children, young people and life-long learning.

2020/21 saw these areas of focus being developed further with a view to securing some initial cultural investment into the city in 2021/22.

Exhibitions
Our temporary exhibition programme embodies our Manifesto principle of being immersive and compelling. However, this year it has been severely impacted by closures and restrictions during the Covid-19 pandemic.

Of the five exhibitions planned for this financial year only two were able to open. We reopened in the summer with the popular and stunning *Treasures of China* exhibition, welcoming over 2,000 more visitors. In the Autumn we brought the amazing *Tattoo: British Tattoo Art Revealed* touring exhibition to Carlisle. Initial footfall was positive but successive local restrictions and national lockdowns in November and December meant that the exhibition was only open on 33 days.

However, the pandemic did bring about new opportunities for creating and displaying work. During the development of *Tattoo* we embraced new ways of working to reach and share the stories of local people. In October we installed our first exhibition in the beautiful gardens at Tullie House. Embracing our outdoor spaces and celebrating the community spirit and togetherness of the first lockdown with *Alone Together*. The creation of this flexible new space allows us to bring exhibitions to a wider audience and will continue to feature inspiring displays as we come out of the pandemic.

Looking ahead, two of the exhibitions scheduled for 2020-21 will be shown at Tullie House, firstly the immersive and interactive co-created *Driggsby, A Whale's Tale* bringing an exciting experience for families to Carlisle for the summer. This will be followed by the return of the *New Light Prize Exhibition*, showcasing and supporting Northern artists following a difficult year for working artists. The exhibition programme at Tullie House is vital in the post-Covid world as we invite visitors back to the museum, bringing inspiring experiences to local and national audiences.

Treasures of China: Splendour, Status and Symbolism - 25 January 2020 - 26 September 2020*

**closed 18 March - 15 July 2020 due to Covid-19 pandemic*

2,288 visitors July - September (7,616 in total)

Early closure of the highly anticipated Treasures of China was heart-breaking for everyone involved in the exhibition's development and for those visitors who had not had the chance to visit. We are eternally grateful to the Oriental Museum, Durham University for their support in enabling us to reopen with the exhibition following the first national lockdown.

Treasures of China: Splendour, Status and Symbolism featured exquisite loans from the Oriental Museum, Durham University. These particular collections have been granted Designation status in recognition of their national and international importance. These rarely seen artefacts accompanied objects from Tullie House's own collection of Chinese porcelain and textiles, many of which had not been on display before. The exhibition explored the dynastic history of China, the splendour of the Imperial Court, scholarship and the military, all connected by an overarching narrative of symbolism. It featured important porcelain, embroidery, silk, jade and textiles, many of which had not been on display before. The exhibition explored the dynastic history of China, the splendour of the Imperial Court, scholarship and the military, all connected by an overarching narrative of symbolism. It featured important porcelain, embroidery, silk, jade and other precious items from almost 3,000 years of Chinese imperial culture.

The opportunity to engage with unique and globally significant Chinese artefacts proved to be a huge success as over 5,000 visitors attended the exhibition before its premature closure in March 2020 due to the Covid-19 pandemic. The exhibition then reopened in July 2020 and welcomed a further 2,000 visitors.

Treasures of China: Splendour, Status and Symbolism was made possible thanks to the support of our partner and principal lender the Oriental Museum, Durham University. The exhibition was also part of our ongoing partnership with Lancaster University Confucius Institute and highlights the importance of national and international collaboration for Tullie House. Made possible with Art Fund support.

"Stunning artefacts. Well researched, curated and displayed."

"Extremely interesting. Attention to detail is incredible. Some beautiful items."

"Wonderful! Amazing! Well worth the visit."

Tattoo: British Tattoo Art Revealed - 17 October 2020 - 27 February 2021*

**closed 5 November - 3 December and from 31 December due to Covid-19 pandemic*

1,786 visitors

Over 150 online views of Talking Tattoos

Tattoo: British Tattoo Art Revealed, a touring exhibition from National Maritime Museum Cornwall, is an entertaining, challenging and ground-breaking exhibition, showcasing a rich and varied art form and exploring the fascinating history of British tattooing. Opening in October 2020 the exhibition was well received, bringing new visitors to Tullie House and welcoming back returning visitors looking for something new and exciting. Unfortunately the exhibition run was hampered by local and national restrictions, leading to visitor uncertainty, the cancellation of events and premature closure of the exhibition.

The documentary installed within the exhibition, *Talking Tattoos*, was created especially for the exhibition. Through the use of digital technology, this work ensured engagement with new and broad-ranging local audiences in the run up to and during the exhibition. As the documentary was also available to view online, it provided a Covid-safe way to access exhibition content at a time when digital engagement has proven a lifeline for combatting isolation and lack of social contact. Significantly, 96.4% of online views came from non-subscribers to the Tullie House YouTube channel, suggesting excellent engagement with new audiences. Furthermore, the collection techniques behind the project were innovative and Covid-safe, providing a benchmark for contemporary collecting practices based on digital technology.

The exhibition also featured the work of a new artist, Rosie Woolaghan, as the winner of EMERGE (a local competition for aspiring young artists that took place during Carlisle's Festival of Hope 2020) was commissioned by Tullie House to create new content for *Tattoo: British Tattoo Art Revealed*, which was showcased as part of the touring exhibition. Rosie's piece, Hold Fast to Home, provoked conversations about many of the issues related to early body art and identity. It drew together a desire to represent the body, skin and flesh in its form, colours and textures, alongside a visualisation of the act of tattooing, as it was understood in the 1700s and 1800s.

"Fascinating collection"
"Best exhibition yet"
"Fantastic - well researched"

Alone Together: Our Community in Lockdown 2020 - Tuesday 6 October 2020 - Wednesday 26 May 2021

Alone Together was created in response to the Covid-19 pandemic, recognising and respecting the concerns of those who were uncertain about returning to our indoor spaces by utilising our stunning garden to bring art and culture outside.

The exhibition featured photographs collected by the museum during the national lockdown, these images are now part of the Tullie House collection in recognition of the historic and cultural significance of the pandemic. A selection of the images submitted by the public were selected for the garden display, alongside a display of photographs by local press photographer Stuart Walker, who said "I felt it was important to visually record everyday life, as well as the factors and issues that have been affecting people during lockdown. I wanted to create a visual record for history for future generations to see what life was like during these times."

The exhibition in the garden gave visitors an opportunity to reflect on the shared experience of lockdown, whilst also giving them time and space to think about their personal experience.

Collections Development

Tullie House continues to develop its collections in line with our Manifesto, working with the community to collect for tomorrow as well as today.

Collecting at Tullie House is delivered in line with our Collections Development Policy and Contemporary Collecting Strategy, with each acquisition helping us to fulfil our aim to represent the people, places and stories of our local area more effectively. Significant acquisitions over the past 12 months include:

- Donation of photographs from members of the community to represent lockdown in our region. These photographs were displayed in our garden in the exhibition 'Alone Together: A Community in Lockdown'.
- Donation of scrubs from a nurse, who worked during the pandemic at Cumberland Infirmary. These are now displayed in our costume gallery.
- Purchased three portraits of William James Blacklock's parents and his brother Joseph Twentyman, all painted in 1811 by an unknown artist from the collection of the late John Lee, a descendant of the artist. These three portraits compliment the portrait of William James Blacklock (1816-1858) by Thomas Heathfield Carrick and the museum's extensive collection of oil paintings, watercolours, prints and drawings by William James Blacklock, one of the most important Cumbrian landscape painters of the 19th century.
- Donation of a watercolour of the interior of Carlisle Cathedral depicting the view into the choir through the doorway in the choir screen, by Thomas Miles Richardson Senior, also from the collection of the late John Lee. This work complements other interior views of the cathedral in the art collection.
- Acquisition of five works from Buxton Schools and Libraries collection. These comprise a watercolour 'Morning, Findelen' by William Heaton Cooper, 'The Spanish Landscape' by Colin Allen and three Japanese woodblock prints: 'Oyako Ushi' (Cows) by Iwao Akiyama, 'Sanbuzaki' (Cherry Blossom) and 'White Plum in the Farmyard' by Toshi Yoshida. The William Heaton Cooper compliments the museum's extensive collection of landscapes by Cumbrian artists. The Colin Allen painting compliments other works by Allen and his daughter in the collection and is an interesting document of his travels abroad with his family in search of artistic inspiration. The three contemporary Japanese woodblock prints are an important addition to the museum's historical collection of Japanese prints.

Research
The Curatorial team continued to facilitate research into the collections where possible during 2020/21.

- The team worked with colleagues across the wall to create and publish 'Living on the Edge of Empire: The Objects and People of Hadrian's Wall'.
- Tullie House joined the Museums of the North West Photogrammetry Hub; this programme, led by the Garstang Museum at the University of Liverpool and funded by Art Fund, provides support and training to museums to use photogrammetry to create 3D models of collections.
- We have continued to support students at Sapienza University through our partnership with the archaeology department, providing information remotely through lockdown.

The Cumbria Biological Data Centre (CBDC)
Tullie House has received and collated local natural history records since 1902 when the Natural History Records Bureau was formed. This makes it the oldest local (wildlife/biological) record centre in the country. Data from the records are used to improve understanding of wildlife in Cumbria, educate the public, support research, inform planning decisions and shape UK conservation policy. The work fits well with Tullie House's designated natural history collection and related museum activities.

Despite this being an exceptionally challenging year CBDC performed better that predicted, even with staff having to be furloughed for part of the year under the Government's Coronavirus Job Retention Scheme. The financial successes have been the consequence of a deliberate strategy of raising the profile of the data centre with a range of key stakeholders over a number of years, ensuring, where possible, that biodiversity data management is embedded into projects across the region.

The greatest impact in 2020/21 has unquestionably been the UK Government's commitment to establishing Nature Recovery Networks and the role of DEFRA in selecting Cumbria as one of the pilot projects. Cumbria County Council is the lead body for the pilot project and CBDC have managed to ensure that they are a vital partner.

In summary, the principal partnerships and projects are listed below:

Partnerships
- Cumbria County Council - leading to CBDC being commissioned to deliver the habitat mapping and connectivity modelling for Local Nature Recovery Strategy (LNRS) Pilot
- The Cumbria Nature Partnership - to undertake an audit of the habitat data in the county funded by Natural England. The CLNP data group and CBDC worked together to ensure that the most robust data was used in the LNRS habitat base map. Partners involved: CWT, Rivers Trusts, RSPB, LDNP, YDNP, NP AONB, Natural England, and local authorities
- Natural England - CBDC worked with national NE staff to develop the habitat model and has received high praise for its skills, knowledge and problem solving
- A Partnership Agreement has been established between CBDC and Cumbria Wildlife Trust

Projects:
- Solway Nature Network - funded by Cumbria Community Foundation
- Get Cumbria Buzzing involving over 100 people uploaded 3,000 observations
- Forgotten Lands - Farmers' Network, working with a group of farmers in North Cumbria who are interested in the nature on their land. CBDC is helping them identify and record
- First Online Recorders Conference with 16 speakers
- A specific marine survey data on the West Coast
- Production of the 2020 Wildlife in Cumbria Reports with over 12 taxonomic groups represented

Cumbria Museum Consortium (CMC) & Museum Development North West (MDNW)
Tullie House Museum has continued to lead Cumbria Museum Consortium (CMC), in a partnership with The Wordsworth Trust and Lakeland Arts funded by Arts Council England.

Some consortium activity was cancelled due to pandemic restrictions, notably the CMC national conference. Planned for June 2020, this was due to explore response to the Creative Case for Diversity in rural museums.

Significant resources were also diverted to securing emergency funding, during the year, which also affected delivery of joint projects.

However, by swiftly moving communications online (using Zoom) at the start of lockdown and training staff widely, it was possible to continue delivering a good proportion of planned work.

CMC launched a new website to act as a signpost to visitors, volunteers and museum colleagues. For the first time, the site brings together the full CMC schools learning offer, across all sites, in a way that is easily searchable by teachers.

SOURCE was a digital artists development lab, delivered in partnership with Barrow based Signal Film and Media. It was designed to support Cumbrian creatives to develop their skills in digital art. Seven artists were selected through an open call and paired with CMC museums. The artists worked with CMC curators and mentors to respond creatively and in digitally to our sites and collections. The resulting high quality work has been pulled together into an online exhibition and will, in time, be included in CMC galleries.

CMC has continued to support West Cumbria Cultural Education Partnership, helping to secure £25,000 in funding from Curious Minds to employ a Development Manager. We have also contributed to individual projects such as production of 'Let's Create' art packs for families of young carers with West Cumbria Carers.

The ability to deliver training online, across the consortium, has been an important development which will shape future joint working. Initially, we brought together senior leaders across CMC to explore response to the pandemic, facilitated by leadership consultants based beyond Cumbria. As more staff returned from furlough, more online sessions were arranged to enable teams to restart key areas of shared work.

Consortium funds were used to commission analysis of postcodes of visitors attending museums, in between lockdowns. This produced good understanding of changes in visiting patterns, which have informed future planning.

Early in 2021, CMC leaders worked with specialist consultants to re-write the Business Plan for 2021-22. In a series of online workshops, strategic priorities were reset in response to the pandemic. Based on learning gained during lockdown, and accepting the uncertain operating context, a set of 10 new objectives were jointly developed to shape post-pandemic activity.

STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

ORGANISATIONAL & STAFF ACHIEVEMENTS

As stated many times in this report, and like many thousands of organisations around the world, 2020/21 was an extremely challenging year. Normally we focus this section of our report on individual staff success.

However, due to the seismic changes that took place as a consequence of the pandemic, it is appropriate to recognise and thank the work of all of the people involved in making Tullie House Museum and Art Gallery Trust the success that it is. Without the loyalty and commitment of visitors and supporters and the hundreds of volunteers, Trustees and staff going 'above and beyond' we would not have been able to navigate such a difficult 12 months.

It is amazing to think that in the five months we were able to operate in 2020/21, our footfall was over 29,000. Over 4,000 people visited our temporary exhibitions, we achieved over 100,000 website visits and more than 1,800 pupils took part in digital assemblies.

In addition to these impressive operational statistics there were still the following individual staff achievements:

• Curator of Human History Elsa Price became a committee member of the Society for Museum Archaeology, and an outreach committee member for the Cumberland and Westmorland Archaeological and Antiquarian Society.

• Curatorial Manager, Gabrielle Heffernan founded and became Chair of Space Invaders North, part of the Space Invaders network which champions feminist approached to museum work, programming and collecting, and supports women and non-binary people in the sector.

• Gabrielle was also accepted on to the Clore Emerging Leaders Programme, which supports the development of cultural leaders in the early stages of their career.

• Kyle Muir completed his Traineeship Museum Futures Traineeship and achieved a Level 3 Diploma in Cultural Heritage Studies. Kyle has subsequently moved on to work on a collections project at the Ruskin Library at Lancaster University.

FINANCIAL PERFORMANCE

As previously stated in this report, the year ended 31st March 2021 was a year like no other. The museum was closed to the public for seven months of the year which led to a significant loss of earned income. Nevertheless, the accounts for the year show a net surplus of £948,810. This is largely down to two factors.

Firstly, income includes capital grants to fund additions to fixed assets during the year. Fixed asset additions in the year totalled £372,844 and the most significant being in the completion of the Costume Gallery.

Secondly income includes a successful funding bid to the Culture Recovery Fund for £494,800. This funding was intended to restore the Trust's reserves such that they were not depleted from the impact of loss of income and additional costs caused by the pandemic, as well as to support with business planning, branding and a new CRM system. This support has enabled the Trust to continue to progress its detailed plans for Project Tullie.

The Trust also benefitted from the Coronavirus Job Retention Scheme for those staff who were unable to work while the Museum was closed and also from business rates relief and other COVID related business support grants. Despite a drop in earned income, a combination of these government support measures and a significant reduction in operational expenditure, have meant that the financial position of the Trust is stronger than that anticipated at the start of the pandemic.

At the year end, the Trust's unrestricted reserves that have not been designated amounted to £627,526. The reserves designated to Project Tullie amounted to £545,493 and are expected to be defrayed during 2021/22 in progressing the project. This expenditure, along with other areas of committed expenditure from restricted reserves, is currently expected to result in a net deficit outturn result for the financial year 2021/22, of approximately £1,000,000.

Reserves Policy

In the light of guidelines from the Charity Commission, the reserves policy was reassessed in 2016. Each year the trustees consider the amount of unrestricted reserves to designate to cover the costs of particular projects included in business plans. In addition, the Trustees consider levels of risk associated with the major categories of income and expenditure comprising the budget for the year ahead and three-year business plans and derive from that assessment a target range of free reserves. This target range is re-assessed each year by the trustees as circumstances and risks change and is currently set at £250,000 to £350,000.

Approximately 50% of the Trust's income comes from core funding from Carlisle City Council. This annual core funding from the Council was reduced by £100,000 in 2020/21, has been further reduced by £50,000 in 2021/22 and is planned to be reduced by a further £150,000 in 2022/23. In order to compensate for these reductions, the Trust has progressed plans to develop other sources of income and has implemented reductions in expenditure. Nevertheless, the trustees consider that the long term financial sustainability of the Museum is dependent on progressing Project Tullie. Reserves amounting to £545,493 have been designated for this purpose and these are expected to be defrayed during 2021/22.

After setting aside designated reserves for Project Tullie and for other purposes, the remaining unrestricted reserves amount to £627,526. Of this amount £225,365 is represented by fixed assets (comprising leasehold improvements, fixtures, fittings and equipment) which are not available to use such that available free reserves amount to £402,161, slightly above the target range. After taking into account current levels of pandemic related uncertainty as well as the reduction in core funding from the Council, the trustees expect free reserves to fall below the target range during 2021/22 and that there is a significant risk that free reserves will be fully depleted during 2022/23.

Investment Policy
The trust holds an investment account which is reviewed regularly by the Trustees.

Major Funders & Supporters
Arts Council England
The British Museum
Carlisle City Council
Cumbria County Council
Cumbria & Westmoreland Antiquarian and Archaeological Society
Cumbria Local Enterprise Partnership
DCMS/Wolfson Museums and Galleries Improvement Fund
Lancaster University Confucius Institute
National Lottery Heritage
Northern Powerhouse

Contributors
Vivien Story

Partners
British Museum
Borderlines Book Festival
Bowes Museum
Building Better Opportunities Partnership
The Burgess Family
Carlisle Healthcare
Carlisle and Cumbria Artists
Carlisle Culture
Carlisle Dementia Action Alliance
Carlisle Mencap and The Independence Studio
Carlisle Partnership

Carlisle Refugee Action Group
Council for British Archaeology North
Cumbria County Council
Cumbria Wildlife Trust
Curious Minds
CWAAS (Cumberland & Westmorland Antiquarian & Archaeological Society)
Grow Wild
Hadrian's Wall Partnership
Lancaster University
Lancaster University Confucius Institute
Lakeland Arts
Multicultural Cumbria
National Maritime Museum Cornwall
North Cumbria Integrated Care Foundation Trust
OF/BY/FOR ALL
Prism Arts
Sapienza University
Susie Tate Projects
University of Cumbria
Wordsworth Trust

In-kind support
David Allen
John Watt & Son
Stagecoach
The Lanes Shopping Centre

Patrons
Guy Booth
Roger & Mary Cooke
Marcia Reid Fotheringham, JP and Dr Jim Fotheringham
Philip Howard
Professors GA Baker and A Jacoby
Caroline Thomson and Roger Liddle
Simon and Margaret Long
Howard T McLean
Emma Porter
Mrs Jessica Riddle
Andrew and Diana Smith
Gerald and Margo Smith
Sir Mark Jones and Camilla Toulmin
Valerie Young
And those who wish to remain anonymous

Corporate patrons
The Christopher Harrison Group

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation

Tullie House Museum and Art Gallery Trust ("the Trust") operates and manages Tullie House Museum and Art Gallery ("Tullie House" or "the museum") in Castle Street, Carlisle, which is our main place of business, and Guildhall, a 14th century Grade 1 listed building in Greenmarket Street. Tullie House leases a third property, a collections storage facility located in Longtown, approximately nine miles from the city centre. In 2014 the Trust was given access to Herbert Atkinson House in Abbey Street by the City Council and this is now used for the Cumbria Biological Data Centre and additional museum office space. All these premises are leased by the Trust from Carlisle City Council, as are the collections. The Trust manages the buildings and collections on behalf of the City Council.

Tullie House was opened by Carlisle City Council as a museum in 1893. In the 1990s there were significant developments to the Castle Street premises involving new gallery spaces, a restaurant, a shop, education facilities and storage. In 2001, a further gallery, the Millennium gallery, and a rotunda that overlooks Carlisle Castle and the site of a historic Roman settlement, were opened. In 2011 the Millennium Gallery was reopened as our new Roman Frontier Gallery, which tells the story of the occupation of Carlisle and the border country under the Roman Empire and places this in a contemporary context.

In 2011 Carlisle City Council transferred the management of Tullie House to a new charitable trust, at which time the employment contracts of Tullie House staff were transferred from the City Council to the Trust. The City Council continues to provide core funding to the Trust, in the form of annual grants, which are agreed on the basis of a rolling three-year business plan prepared by the Trust. A series of 30-year legal agreements commencing in 2011 underpins key aspects of the operational and contractual relationship between the Trust and the City Council.

The Trust also generates income through entry charges to the museum and art gallery, through retail outlets at the museum and the Guildhall, through catering and corporate hospitality activities at Tullie House, via grants for education projects, collections, conservation and exhibitions, and through chargeable events.

The Trust was incorporated on 17 March 2011. It became a registered charity on 3 August 2011 (charity registration number 1143235). The charity's object is: "to advance the education of the public, including an understanding and appreciation of the arts, sciences and history". The charity has a subsidiary trading company, Tullie House Museum and Art Gallery Trust (Trading) Limited, a private limited company that was incorporated on 19 July 2011 (company registration number 07710513).

The Board of Trustees

The Board of Trustees is comprised of between 6 and 15 members (currently 12), including two appointed by the City Council. The trustees agree the Trust's business strategy, business plans and key museological and administrative policies. They also agree financial and risk management policies and review performance. There are three board subcommittees: an audit and risk committee comprising four trustees which oversees financial risk and controls; a development committee comprising six trustees which is examining new methods of raising income and donations; and a remuneration and nominations committee comprising of three trustees which reviews the Trust Director and senior leadership team's pay and performance and considers trustee succession planning and nominations for new trustees.

Induction and training of trustees

Newly appointed trustees are provided with a trustee induction pack and associated training.

Pay policy for senior staff

The salary of the Director is set by the Remuneration Committee of the Board taking account of various performance indicators. The remuneration of other senior members of staff is determined by the Director in close consultation with the trustees and the guidance from national pay scales. Their individual performance is reviewed on a continuing basis.

Risk Management

All significant activities undertaken by the Trust are subject to a prior risk review before implementation. Major risks identified are ranked in terms of their potential impact and likelihood. The following framework is central to ensuring adequate risk management:

- Regular monitoring of major risks and development of disaster recovery plans.
- Embedding risk identification and assessment within operating procedures.
- A clear structure of delegated authority and control.
- Maintaining reserves in line with set policies.

A new risk register was agreed by the Trust Board in January 2018 and is regularly reviewed. The current top three risks identified are:

1. The impact of COVID-19
2. Securing the funding for the Project Tullie capital development project
3. Changes in national or local government policy leading to a loss of funding and support for museums.

FINANCIAL INSTRUMENTS

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk and cash flow risk.

Cash flow risk

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tullie House Museum and Art Gallery Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

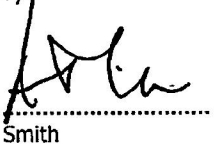
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REAPPOINTMENT OF AUDITOR

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of David Allen as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The annual report was approved by the trustees of the charity on 30 July 2021 and signed on its behalf by:



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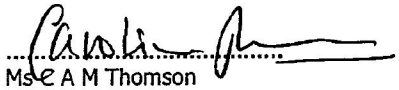
Mr A J Smith
Chair



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Ms A M Thomson
Deputy Chair

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

OPINION

We have audited the financial statements of Tullie House Museum and Art Gallery Trust (the 'charitable parent company') and its subsidiary (together the 'group') for the year ended 31 March 2021, which comprise the Consolidated statement of financial activities (including the income and expenditure account), Consolidated balance sheet, Balance sheet, Consolidated statement of cash flows and Notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Statement of the Chair of Trustees and Museum Director and Trustees' report (Incorporating the Strategic and Directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Statement of the Chair of Trustees and Museum Director and Trustees' report (Incorporating the Strategic and Directors' report) have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Statement of the Chair of Trustees and Museum Director and the Trustees' report (Incorporating the Strategic and Directors' report).

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 29], the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the Trustees and Management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the group which were contrary to the applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the Trustees and Management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

We are not responsible for detecting fraud and preventing non-compliance and cannot be expected to detect all fraud and non-compliance with all laws and regulations. The primary responsibility for the prevention and detection of irregularities including fraud rests with both the Trustees and Management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable parent company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the group's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable parent company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Welton

ALISON WELTON (Senior Statutory Auditor)
For and on behalf of
David Allen
Chartered Accountants & Statutory Auditor

Dalmar House
Barras Lane Estate
Dalston
Carlisle
CA5 7NY

Date: 27 September 2021

David Allen Chartered Accountants are eligible to act as auditors in terms of section 1212 of the Companies act 2006.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	Total 2021 £	As restated Total 2020 £
Income and Endowments from:					
Donations and legacies	2	528,206	643,963	1,172,169	1,063,168
Charitable activities	3	1,078,068	-	1,078,068	1,278,904
Other trading activities		60,353	-	60,353	162,541
Investment income	4	6,782	-	6,782	10,956
Other income	5	260,549	-	260,549	7,302
Total income		1,933,958	643,963	2,577,921	2,522,871
Expenditure on:					
Raising funds	6	(112,300)	-	(112,300)	(221,716)
Charitable activities	7	(1,100,498)	(501,474)	(1,601,972)	(1,949,491)
Total expenditure		(1,212,798)	(501,474)	(1,714,272)	(2,171,207)
Net income		721,160	142,489	863,649	351,664
Transfers between funds		(27,117)	27,117	-	-
Other recognised gains and losses					
Exhibitions Tax Relief	12	85,161	-	85,161	65,755
Net movement in funds		779,204	169,606	948,810	417,419
Reconciliation of funds					
Total funds brought forward		551,633	563,409	1,115,042	697,623
Total funds carried forward	22	1,330,837	733,015	2,063,852	1,115,042

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (CONTINUED)
(INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT AND STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES)

	Note	Unrestricted £	Restricted £	As restated Total 2020 £
Income and Endowments from:				
Donations and legacies	2	68,085	995,083	1,063,168
Charitable activities	3	1,278,904	-	1,278,904
Other trading activities		162,541	-	162,541
Investment income	4	10,956	-	10,956
Other income	5	7,302	-	7,302
Total income		1,527,788	995,083	2,522,871
Expenditure on:				
Raising funds	6	(221,716)	-	(221,716)
Charitable activities	7	(1,334,583)	(614,908)	(1,949,491)
Total expenditure		(1,556,299)	(614,908)	(2,171,207)
Net (expenditure)/income		(28,511)	380,175	351,664
Other recognised gains and losses				
Exhibitions Tax Relief	12	65,755	-	65,755
Net movement in funds		37,244	380,175	417,419
Reconciliation of funds				
Total funds brought forward		514,389	183,234	697,623
Total funds carried forward	22	551,633	563,409	1,115,042

All of the group's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 is shown in note 19.

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £		As restated 2020 £	
Fixed assets					
Tangible assets	14		710,521		451,068
Investments			303,288		303,288
			1,013,809		754,356
Current assets					
Stocks	16	12,791		13,886	
Debtors	17	348,464		502,294	
Cash at bank and in hand		1,044,249		316,317	
		1,405,504		832,497	
Creditors: Amounts falling due within one year	18	(355,461)		(471,811)	
Net current assets			1,050,043		360,686
Net assets			2,063,852		1,115,042
Funds of the group:					
Restricted income funds					
Restricted funds		733,015		563,409	
Unrestricted income funds					
Unrestricted funds		1,330,837		551,633	
Total funds	22		2,063,852		1,115,042

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021 (CONTINUED)

The financial statements on pages 34 to 60 were approved by the trustees, and authorised for issue on 30 July 2021 and signed on their behalf by:

.....

Mr A J Smith
Trustee

.....

Ms C A M Thomson
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £		As restated 2020 £	
Fixed assets					
Tangible assets	14		710,521		451,068
Investments			303,289		303,289
			1,013,810		754,357
Current assets					
Debtors	17	388,852		519,495	
Cash at bank and in hand		1,009,159		298,681	
		1,398,011		818,176	
Creditors: Amounts falling due within one year	18	(347,969)		(457,491)	
Net current assets			1,050,042		360,685
Net assets			2,063,852		1,115,042
Funds of the charity:					
Restricted income funds					
Restricted funds		733,015		563,409	
Unrestricted income funds					
Unrestricted funds		1,330,837		551,633	
Total funds	22		2,063,852		1,115,042

BALANCE SHEET AS AT 31 MARCH 2021 (CONTINUED)

The financial statements on pages 34 to 60 were approved by the trustees, and authorised for issue on 30 July 2021 and signed on their behalf by:

.....

Mr A J Smith
Trustee

.....

Ms C A M Thomson
Trustee

Registration number: 07568957

TULLIE HOUSE MUSEUM AND ART GALLERY TRUST

COMPANY LIMITED BY GUARANTEE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	As restated 2020 £
Cash flows from operating activities			
Net cash income		948,810	417,419
Adjustments to cash flows from non-cash items			
Depreciation	6	113,391	58,732
Investment income	4	(6,782)	(10,956)
		1,055,419	465,195
Working capital adjustments			
Decrease in stocks	16	1,095	959
Decrease/(increase) in debtors	17	153,831	(292,779)
(Decrease)/increase in creditors	18	(116,351)	59,417
Net cash flows from operating activities		1,093,994	232,792
Cash flows from investing activities			
Interest receivable and similar income	4	6,782	10,956
Purchase of tangible fixed assets	14	(372,844)	(317,759)
Sale of tangible fixed assets		-	4,196
Net cash flows from investing activities		(366,062)	(302,607)
Net increase/(decrease) in cash and cash equivalents		727,932	(69,815)
Cash and cash equivalents at 1 April		316,317	386,132
Cash and cash equivalents at 31 March		1,044,249	316,317

All of the cash flows are derived from continuing operations during the above two periods.

1 ACCOUNTING POLICIES

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Tullie House Museum and Art Gallery 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 notes.

The comparative figures have been restated to reflect reclassification of funds as disclosed in Note 26.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertaking drawn up to 31 March 2021.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006.

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiary, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of the subsidiary have been changed where necessary to ensure consistency with the policies adopted by the group.

1 ACCOUNTING POLICIES (continued)

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Grants receivable

Grants are recognised when the group has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

1 ACCOUNTING POLICIES (continued)

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charitable company; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Where income is received in advance of entitlement of receipt its recognition is deferred and included in creditors as deferred income.

Charitable activities

Income from charitable activities comprise of museum admission charges and other fees and charges arising from the delivery of activities and services for its beneficiaries.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

Expenditure on raising funds includes the costs of all trading activities.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Consortium Income and Expenditure

Tullie House acts as the lead claimant in a consortium claim for Cumbrian Museums to the Arts Council England. The claims received on behalf of and paid out to other consortium members do not form part of these accounts.

1 ACCOUNTING POLICIES (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities. Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	10 years straight line
Leasehold property improvements	10-25 years straight line
Office equipment	5 years straight line

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Trade debtors

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

1 ACCOUNTING POLICIES (continued)

Cash and cash equivalents
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds which have been set aside by the Trustees for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

In addition the company operates a defined benefit pension scheme for employees. The assets of the scheme are charged to the Statement of financial activities so as to spread the cost of pensions over the service lives of employees. Variations from the regular costs are spread over the average expected remaining working lives of current members of the scheme.

Financial instruments

The charity only has financial assets and 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest rate method.

Company status
The company is a company limited by guarantee. In the event of the company being wound up the liability in respect of the guarantee is limited to £10 per member of the company.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted			
	General £	Restricted £	Total 2021 £	As restated Total 2020 £
Donations				
Donations - unrestricted	16,306	-	16,306	58,085
Cafe refurb project	-	-	-	20,000
Treasures of China exhibition	-	-	-	7,500
National Heritage grant	7,100	-	7,100	-
ACE grant	-	405,392	405,392	400,476
Chinese new year festival	-	-	-	7,800
Trainee archaeology curator	-	-	-	30,000
Natural Sciences Project	-	41,928	41,928	-
Biodiversity Curator	-	7,500	7,500	-
WallCAP	-	20,687	20,687	-
Bubble and Me	-	1,700	1,700	-
CWAAS Community Grant	-	6,667	6,667	-
NLHF Resilient heritage	-	-	-	49,835
Hope street	-	18,105	18,105	51,755
Art fund	-	-	-	7,400
Costume gallery	-	141,984	141,984	420,317
Culture Recovery Fund	494,800	-	494,800	-
Cumbria County Council cultural grant	10,000	-	10,000	10,000
	528,206	643,963	1,172,169	1,063,168

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Total	Total 2020
	General £	2021 £	As restated £
Other fees and charges	144,192	144,192	165,997
Museum admissions charges	30,104	30,104	142,360
Carlisle City Council core funding	903,772	903,772	970,547
	1,078,068	1,078,068	1,278,904

4 INVESTMENT INCOME

	Unrestricted		
	General	Total 2021	As restated Total 2020
	£	£	£
Bank interest receivable	6,782	6,782	10,956

5 OTHER INCOME

	Unrestricted		
	General	Total 2021	As restated Total 2020
	£	£	£
Coronavirus Job Retention Scheme	219,130	219,130	7,302
Coronavirus Business grants	41,419	41,419	-
	260,549	260,549	7,302

6 ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs	Depreciation	Other costs	Total 2021	As restated Total 2020
	£	£	£	£	£
Fundraising expenses	94,876	-	17,424	112,300	221,716
Museum operations	952,039	113,391	536,542	1,601,972	1,949,491
	1,046,915	113,391	553,966	1,714,272	2,171,207

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Activity undertaken directly	Activity support costs	2021	As restated 2020
	£	£	£	£
Museum operations	1,255,415	346,557	1,601,972	1,949,491

8 Analysis of support costs

Support costs allocated to charitable activities

	Administration costs	Total 2021	As restated Total 2020
	£	£	£
Support staff costs	346,557	346,557	326,871

9 NET INCOMING/OUTGOING RESOURCES

Net incoming resources for the year include:

	2021	As restated 2020
	£	£
Depreciation of fixed assets	113,391	58,734
Auditor's remuneration	12,000	12,000
Pension costs	56,294	57,862

10 TRUSTEES REMUNERATION AND EXPENSES

During the year the Museum Director received remuneration in his Executive role of £77,031 (2020: £73,257) being gross salary and employer's pension contribution. The Museum Director receives no remuneration in his role as trustee.

During the year, no expenses were reimbursed to Trustees (2020: 2 Trustees - £776).

11 STAFF COSTS

The aggregate payroll costs were as follows:

	2021 £	As restated 2020 £
Staff costs during the year were:		
Wages and salaries	922,733	941,456
Social security costs	67,888	71,451
Other pension costs	56,294	57,862
	1,046,915	1,070,769

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

	2021 No	As restated 2020 No
Museum staff	59	60

The number of employees whose total emoluments fell within the following bands was:

	2021 No	As restated 2020 No
£60,001 - £70,000	1	1

The total employee benefits of the key management personnel of the group were £201,723 (2020: £219,741). The total number of key management personnel of the group was 4 (2020: 4).

12 MUSEUM AND GALLERY EXHIBITIONS TAXATION RELIEF

The company has taken advantage of the Museum and Gallery Exhibitions Tax Relief which has resulted in a tax credit of £85,161 (2020: £65,755) being recognised in the financial statements. This is in respect of qualifying expenditure incurred during the financial year.

13 TAXATION

The group is a registered charity and is therefore exempt from taxation.

14 TANGIBLE FIXED ASSETS

Group and Charity

	Leasehold improvements £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020	265,912	263,423	242,431	771,766
Additions	324,887	5,351	42,606	372,844
At 31 March 2021	590,799	268,774	285,037	1,144,610
Depreciation				
At 1 April 2020	33,404	115,372	171,922	320,698
Charge for the year	59,079	26,699	27,613	113,391
At 31 March 2021	92,483	142,071	199,535	434,089
Net book value				
At 31 March 2021	498,316	126,703	85,502	710,521
At 31 March 2020	232,508	148,051	70,509	451,068

15 FIXED ASSET INVESTMENTS

Group

	2021	As restated 2020
	£	£
Other investments	303,288	303,288

Other investments

	Other investments	Total
	£	£
Cost or Valuation		
At 1 April 2020	303,288	303,288
At 31 March 2021	303,288	303,288
Net book value		
At 31 March 2021	303,288	303,288
At 31 March 2020	303,288	303,288

Charity

	2021	As restated 2020
	£	£
UK Group undertakings	1	1
Other fixed asset investments	303,288	303,288
	303,289	303,289

The Trust holds a long term deposit of £303,288 at a UK building society.

15 FIXED ASSET INVESTMENTS (continued)

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held 2021	2020	Principal activity
Subsidiary undertaking					
Tullie House Museum and Art Gallery Trust (Trading) Limited	England	Ordinary	100%	100%	Trading activities at Tullie House Museum

The profit for the financial period of Tullie House Museum and Art Gallery Trust (Trading) Limited was £nil (2020 - £nil) and the aggregate amount of capital and reserves at the end of the period was £1 (2020 - £1).

16 STOCK

	Group		Charity	
	2021	As restated 2020	2021	As restated 2020
	£	£	£	£
Finished goods and goods for resale	12,791	13,886	-	-

17 DEBTORS

	Group		Charity	
	2021	As restated 2020	2021	As restated 2020
	£	£	£	£
Trade debtors	116,657	164,443	109,660	142,793
Due from group undertakings	-	-	47,386	38,851
Tax recoverable	150,954	65,794	150,954	65,794
Prepayments	80,853	242,711	80,852	242,711
VAT recoverable	-	28,034	-	28,034
Other debtors	-	1,312	-	1,312
	348,464	502,294	388,852	519,495

18 CREDITORS: amounts falling due within one year

	Group		Charity	
	2021	As restated 2020	2021	As restated 2020
	£	£	£	£
Trade creditors	40,120	68,550	38,507	66,960
VAT liability	21,750	-	21,750	-
Taxation and social security	26,733	22,786	24,874	14,493
Other creditors	-	1,637	-	1,636
Accruals	266,857	378,839	262,838	374,402
	355,460	471,812	347,969	457,491

Deferred income - group

	2021	As restated 2020
	£	£
Deferred income at 1 April 2020	327,480	245,405
Resources deferred in the period	216,398	327,480
Amounts released from previous periods	(327,480)	(245,405)
Deferred income at year end	216,398	327,480

18 CREDITORS: amounts falling due within one year (continued)

Deferred income - charity

	2021	As restated 2020
	£	£
Deferred income at 1 April 2020	326,688	244,905
Resources deferred in the period	214,940	326,688
Amounts released from previous periods	(326,688)	(244,905)
Deferred income at year end	214,940	326,688

19 CUMBRIA MUSEUMS CONSORTIUM

	Group and charity	
	2021	As restated 2020
	£	£
Balance brought forward	1,312	2,344
Arts Council England grant received on behalf of the Consortium members	1,141,987	972,282
Consortium income	76,465	76,165
Consortium expenditure	(77,777)	(79,821)
Amounts paid to other Consortium members	(1,141,987)	(972,282)
	-	(1,312)

This balance arises from a grant from the Arts Council England to the Cumbria Museums Consortium (Tullie House as lead, The Wordsworth Trust and Lakeland Arts) under the National Portfolio Organisation (NPO) to deliver a programme of activities in the area such as Audience Development, Children and Young People and Resilience. The figures noted above relate to the running costs incurred by the museums in the Consortium during the year and the year end balance in 2020 represented the balance of monies due to Tullie House which are Funds due to the Custodian.

20 OBLIGATIONS UNDER LEASES AND HIRE PURCHASE CONTRACTS

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2021	As restated 2020	2021	As restated 2020
	£	£	£	£
Other				
Within one year	15,226	17,554	15,226	17,554
Between one and five years	13,231	13,231	13,231	13,231
	28,457	30,785	28,457	30,785

21 COMMITMENTS

Group and charity

Pension commitments

The company contributes into the Cumbria Local Government Pension Scheme, in a multi-employer defined benefit scheme. The assets of the scheme are held separately from those of the Trust in an independently administered fund. Carlisle City Council have underwritten all liabilities relating to the pension scheme at the inception of the Trust. Consequently the liability of the Trust in respect of pension contributions is the actuarially calculated contribution for any year. In the event of the Trust being wound up at any future date the Council have also underwritten any liabilities at that point.

The company also operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund.

The pension cost charge represents contributions payable by the Trust to the funds and amounted to £95,039 (2020 - £91,464). The total pension contributions paid during the year amounted to £56,294 (2020: £57,862) after offsetting the pensions rebate of £38,745 (2020: £33,602). Commitments provided for in the accounts amounted to Nil (2020 - Nil). Commitments not provided for in the accounts amounted to Nil (2020 - Nil). Nil relates to pension commitments related to pensions payable to past directors (2020 - Nil).

22 FUNDS

Group and Charity

	As restated Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted					
General					
General funds - all funds	365,146	1,830,603	(1,041,106)	(527,117)	627,526
Designated					
Cumbria Biodiversity Data Centre	80,291	103,355	(55,828)	-	127,818
Project Tullie	75,000	-	(29,507)	500,000	545,493
General Acquisitions	25,000	-	-	-	25,000
Cafe Investments	5,000	-	-	-	5,000
Gallery Improvements	1,196	-	(1,196)	-	-
	186,487	103,355	(86,531)	500,000	703,311
Total unrestricted	551,633	1,933,958	(1,127,637)	(27,117)	1,330,837
Restricted					
National Portfolio Organisations	18,738	405,392	(360,473)	-	63,657
Curatorial and Collections Development	84,050	-	-	21,742	105,792
Whale Tales	5,485	-	(10,860)	5,375	-
Hope Street	43,785	18,105	(42,277)	-	19,613
Costume Gallery	411,351	141,984	(68,179)	-	485,156
Bubble and Me	-	1,700	-	-	1,700
Community Grant	-	6,667	(6,667)	-	-
Biodiversity Curator	-	7,500	(4,050)	-	3,450
WallCAP	-	20,687	(2,199)	-	18,488
Natural Sciences Project	-	41,928	(6,769)	-	35,159
Total restricted	563,409	643,963	(501,474)	27,117	733,015
Total funds	1,115,042	2,577,921	(1,629,111)	-	2,063,852

22 FUNDS (continued)

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	As restated Balance at 31 March 2020 £
Unrestricted					
General					
General funds - all funds	287,056	1,527,788	(1,423,356)	(26,342)	365,146
Designated					
Cumbria Biodiversity Data Centre	91,151	-	(10,860)	-	80,291
Project Tullie	56,182	-	(5,524)	24,342	75,000
General Acquisitions	25,000	-	(2,000)	2,000	25,000
Cafe Investments	5,000	-	-	-	5,000
Gallery Improvements	50,000	-	(48,804)	-	1,196
	227,333	-	(67,188)	26,342	186,487
Total unrestricted	514,389	1,527,788	(1,490,544)	-	551,633
Restricted					
Tullie House Secret Garden	872	-	(872)	-	-
National Portfolio Organisations	24,079	400,476	(405,817)	-	18,738
Chinese New Year Festival - Carlisle City Council	-	2,000	(2,000)	-	-
Solway Nature Networks	4,079	-	(4,079)	-	-
Curatorial and Collections Development	111,106	-	(27,056)	-	84,050
Chinese New Year Festival - Lancaster University	-	5,800	(5,800)	-	-
Conservation on Sam Bough painting	120	-	(120)	-	-
Trainee Archaeology Curator	-	30,000	(30,000)	-	-
Whale Tales	31,238	-	(25,753)	-	5,485
Resilient Heritage	-	49,835	(49,835)	-	-
Hope Street	11,740	51,755	(19,710)	-	43,785
Costume Gallery	-	420,317	(8,966)	-	411,351
Art Fund	-	7,400	(7,400)	-	-
Treasures of China	-	7,500	(7,500)	-	-
Cafe Refurb Project	-	20,000	(20,000)	-	-
Total restricted	183,234	995,083	(614,908)	-	563,409
Total funds	697,623	2,522,871	(2,105,452)	-	1,115,042

22 FUNDS (continued)

Designated Funds
Cumbria Biodiversity Data Centre (CBDC) - funds designated by Trustees towards the running of CBDC to offset future losses. CBDC produced an overall surplus of £40,427 for 2020/21.

General Acquisitions - for the purchase of additions to the collection.

Project Tullie - to support the preparation of the capital development plan for the site.

Café Investment - for the purchase of items to enhance visitor experience in the café.

Gallery Improvements - funds allocated for gallery improvements including replacement lighting.

Restricted Funds
National Portfolio Organisations - Balance of annual funding from Arts Council England.

Curatorial and Collections Development - Donation towards the development and display of the Museum's collections. This fund is providing the match funding for the Costume Gallery project.

Whale Tales - Grant from National Lottery Heritage Fund towards the Whale Tales Project. This is an engagement project, working with schools to create a film and exhibition about Driggsby the Finn whale from the Tullie House collection.

Hope Street - Partnership funding from Curious Minds to be a lead partner for the Hope Streets engagement project. This is an organisational development programme which aims to test, refine and embed new models of youth engagement and leadership and change the way partner museums engage with young people.

Costume Gallery - Grant funding received from DCMS Wolfson, Cumbria Local Enterprise Partnership (CLEP) and Garfield Weston for the development and installation of the new costume gallery. All funds received for the Costume Gallery have been expensed and the fund reflects the net book value of the asset and this will be released over the life of the asset.

Bubble and Me - grant to further the opportunities for young people to explore identity, belonging and their sense of community through a series of creative projects.

Community Grant - Grant received for the Tullie House Health, Wellbeing and Community Programme.

Biodiversity Curator - Grant received towards the costs of a trainee Archaeology curator.

WallCAP - Subcontractor work with Newcastle University to deliver new content to its permanent Roman Gallery.

22 FUNDS (continued)

Natural Sciences Project - a new initiative that will uncover stories from Cumbria's ancient history through an exceptional geology and palaeontology collection held at the Museum. The project will focus on enhancing documentation and digitisation of the geology collection as well as developing research projects, digital engagement and school sessions.

Unrestricted Funds
CCC Cultural Grant - Grant from Cumbria County Council to support the operation of Tullie House.

Culture Recovery Fund - The funding was designed to ensure cultural institutions can reopen after prolonged periods of closure, to ensure the future preservation and sustainability of the organisation and to ensure value for money in the organisation's future sustainability.

23 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General £	Designated £	£	£
Tangible fixed assets	225,365	-	485,156	710,521
Fixed asset investments	303,288	-	-	303,288
Current assets	454,334	703,311	247,859	1,405,504
Current liabilities	(355,461)	-	-	(355,461)
Total net assets	627,526	703,311	733,015	2,063,852

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020 As restated
	General £	Designated £	£	£
Tangible fixed assets	235,896	-	215,172	451,068
Fixed asset investments	303,288	-	-	303,288
Current assets	297,773	186,487	348,237	832,497
Current liabilities	(471,811)	-	-	(471,811)
Total net assets	365,146	186,487	563,409	1,115,042

24 RELATED PARTY TRANSACTIONS

During the year the charity made the following related party transactions:

Tullie House Museum and Art Gallery Trust (Trading) Limited
At the balance sheet date the amount due from Tullie House Museum and Art Gallery Trust (Trading) Limited was £47,386 (2020: £38,851).

Museum Director
In his role as Museum Director, the Director received remuneration in the year amounting to £62,831 (2020: £61,149).

25 NON ADJUSTING EVENTS AFTER THE FINANCIAL PERIOD

The World Health Organisation declared COVID-19 a world pandemic on 11 March 2020. The museum closed for most of the 20/21 financial year and has now fully reopened on 17 May 2021. The trustees have considered the impact of this on the Group following the year end and concluded that the organisation is a going concern.

26 PRIOR YEAR ADJUSTMENT

The trustees have decided that core funding from Carlisle City Council should be shown within income from Charitable activities in the Statement of Financial Activities (previously shown within Donations and Legacies) as this more accurately reflects the nature of the income.

The trustees have restated the brought forward reserves to reflect the capital and revenue nature of each fund.