

THE WITHAM HALL LIMITED

England & Wales · Charity number 1146726

Details

Other names	THE WITHAM
Status	Registered
Legal form	Charitable company
Company number	06959661
Registered	2012-03-30
Register	View on the Charity Commission register

Contact

Address	The Witham 3 Horsemarket Barnard Castle DL12 8LY
Phone	01833631107
Email	admin@thewitham.org.uk
Website	www.thewitham.org.uk

Activities

Objects: TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE AREA OF BENEFIT WITHOUT DISTINCTION OF SEX, POLITICAL, RELIGIOUS OR OTHER OPINIONS, BY ASSOCIATING THE LOCAL AUTHORITIES, VOLUNTARY ORGANISATION AND THE INHABITANTS IN A COMMON EFFORT TO ADVANCE EDUCATION, TO PROMOTE SCIENCE, ART, LITERATURE AND THE SPREAD OF KNOWLEDGE AND TO PROVIDE FACILITIES FOR(A) MEETINGS, LECTURES AND CLASSES AND,(B) OTHER FORMS OF RECREATION AND LEISURE-TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE INHABITANTS.

Activities: THE CHARITY ACTIVITIES PROVIDE THEATRICAL AND MUSICAL ENTERTAINMENT, TALKS BY LOCAL PEOPLE, EDUCATIONAL CLASSES THROUGH THE ADULT LEARNING SCHEME. BALLET AND DANCE CLASSES ARE HELD FOR YOUNGER CHILDREN AS WELL AS THEATRICAL TRAINING. SPORTS AND KEEP FIT ACTIVITIES FORM AN IMPORTANT PART OF OUR ACTIVITIES.REVENUE IS EARNED FROM ROOM HIRE AND PROVISION OF FACILITIES TO EXTERNAL ORGANISATIONS.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£521,914	£581,577	£207,643	9
2024-12-31	£525,651	£542,056	£267,306	27
2023-12-31	£430,253	£454,115	-	-
2022-12-31	£388,112	£394,966	-	-
2021-12-31	£375,106	£333,119	-	-
2020-12-31	£385,518	£301,405	-	-

Trustees

Name	Role	Appointed
Amanda Elizabeth Bromley Mrs		2024-04-22
Christopher Edward Armstrong		2025-02-01
Gillian Baker		2026-02-03
Gordon Alistair Duffy-McGhie		2023-02-27
Ian Wilson Smith		2023-10-09
Josephine Margaret Turnbull		2023-09-04
June Taylor		2025-11-06
Kenneth Robert John Walker		2025-03-31
NORMAN PETER HODGES		2022-04-13
Nicola Mary Grace		2022-04-13

Linked charities

- BARNARD CASTLE MECHANICS' INSTITUTE (1146726-1)

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

The Witham Hall Ltd
Financial Statements
For the Year Ending
31 December 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Witham Hall Ltd

Financial Statements

Year Ended 31 December 2025

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The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Objectives and Activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinctions of sex, political, religious or other opinions, by associating with local authorities, voluntary organizations and the inhabitants in a common effort to advance education, promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lecture and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The above charitable objects are identical to those of the Barnard Castle Mechanics' Institute and Witham Hall Community Association which owns the land and the buildings occupied by the Witham Hall Ltd.

In setting the objectives and planning the activities of the Trust, the Trustees have carefully considered the Charity Commission's general guidance on public benefit. Everything that we do is governed by our Vision that the Witham is recognised as a valued, accessible community asset that enables meaningful social change through its thriving Arts Centre in the heart of Barnard Castle and this is reflected in the many activities which are listed below.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

Achievements and Performance

The year that ended in December 2025 was a challenging one for the Witham. So I am starting this report by saying quite clearly that the challenges and disappointments of the business year were mitigated by the opening of Henry's Bar, and by a resounding success in our bidding for grant income. This success came right at the end of 2025 and will put us well onto the path of a sustainable and forward facing future, optimistic and enthusiastic for a much more successful year of business and community engagement over 2026. We have not only the National Lottery Heritage Fund to thank for awarding £229,800 to the Witham and giving us the brightest end to the year, but to all the hard working and creative people who contributed to writing that successful bid - giving their time, commitment and willingness to go the extra mile for the Witham, as ever, in a voluntary capacity, to boost the efforts of our Witham team.

2024 saw a significant surge in our visitor numbers, the number of events, and consequently an uplift in our income. It was therefore very disappointing to see that stutter in 2025, and combined with a number of other factors including staff turnover, sickness and the endless rising costs of living in an uncertain geopolitical world this had a very detrimental effect on our finances. We have to thank the hard work and vigilance of the Trustees, and particularly our Treasurer, Nicky Grace, who manages the risks associated with a business always on the edge of financial viability with great care and an eye to the detail - as well as the commitment and hard work of the team who give over and above at every turn to keep the Witham active in the community and relevant to the broadest range of interests.

As reported for 2024, performances, events and Funny Way To Be all enjoyed stellar numbers which had a very positive impact on our finances. During 2025 our income from ticketed events directly organised by the Witham dropped by 14% to £82,406 and attendances dropped by 16% to 12,550.

The number of attendees for the year stood at 30,000, with this figure including 19000 attendees at 31 comedy shows, live performances, screenings and films and the summer festival. 11000 people attended our classes and community activities, with this figure excluding visitors to the Banking Hub which continues to be based in the County Room.

Our café and bar sales stand at £218,970 for 2025, 4% lower than in 2024. We know that people are spending less per head on our catering offer, and the impact of wage inflation and national insurance rises has impacted our profitability and is out of our control.

The external pressures, including the cost of living pressure on our loyal customers, that give such challenge not only to small businesses but particularly to the arts and creative industries are countered by the ongoing hard work of the team, and the immeasurable commitment and contribution of our amazing and loyal volunteers.

The change in the use of the Gallery from shop and box office to Art Gallery took place in the early part of the year and increased the number of visitors to the monthly art shows. A new local artist or exhibition fills the gallery space each month, free of charge to use but a small commission given to the Witham from the proceeds of any sales. The Gallery is a great example of mixing our community engagement programme with our Arts programme, and a commercial opportunity.

In November Henry's Bar opened to the public to a resounding success. We had very positive coverage in the Teesdale Mercury, and through our own social media platforms which continue to grow in appeal and numbers engaging with us. We also owe a debt of gratitude to the Teesdale Action Partnership for their generous £15,000 grant which helped us ensure that the finished bar was truly everything we wished for, and that our volunteers worked to deliver. The bar has welcomed many customers who are not attending shows or events, and it is wonderful to see the lights on and people enjoying the warm ambience of the bar in the evenings. The Barnard Castle Christmas Lights Committee chose to host their thank you event in Henry's Bar which saw it packed out and full of

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

laughter and enjoyment. This was particularly gratifying as in 2025 it felt as though we were a proper part of the Christmas lights turn on, with Christmas projections brightening the front of the Witham on the High Street all across the season.

Other highlights of the year included our Summer Festival which brought 20 local artists to our garden, providing free music to the community. This brought some 1000 visitors, including holiday makers and others new to The Witham. £780.00 was raised in donations (after paying those artists who took payment, not all did), and we continue to embrace our partnership with the Castle Players and the Barnard Castle Brass Band. We are very grateful for their ongoing support for the Witham.

We were delighted that the Witham Youth Theatre students were able to visit the Theatre Royal in Newcastle to perform their version of You 2.0 as part of the National Theatre Connexions programme. This was a huge opportunity for growth for our young actors.

We held a season of Teesdale Special Flora talks that saw The Witham Room packed for a series of four talks. We were delighted to host The Teesdale Way film- which saw local Rob Yeadon record the challenges of travelling The Teesdale Way. This event sold out within a week and was received wonderfully well.

Celebrating Stockton & Darlington Railway 200th anniversary was also an extremely successful exhibition, with book sales and workshops bringing more than 500 visitors from all over the UK.

Our evening events saw well known artists' performances sell-out, including Steel-Eye Span, The Manfreds, The Fureys, Fairport Convention and The Unthanks. A hugely well received comedy show from Chris Ramsey on his Work In Progress tour brought an opportunity for local people to see a big name in their local town ahead of his UK tour. We are so lucky to have these performances at the Witham!

During 2025 we remained committed to contributing to the public benefit agenda through our community offer and are pleased to report real growth in Qi Gong / Tai Chi classes led by Andy Yeadon as just one example. We added a new art class, 'Secrets of the old Masters' that introduced a different style and brought new students to The Witham. In February, we held the Lady Kitt Seek not Hide Pride in Teesdale exhibition throughout our building and garden in partnership with The Bowes Museum, TCR Hub, Curious Arts, Northern Heartlands and YMCA.

As I said at the start of this summary of the year, our greatest tangible achievement has been the winning of the NLHF grant. The project We are Witham; The Witham past, present and future will celebrate the 180 years of the Witham standing on the High Street at the heart of the arts, culture and community life of Barnard Castle. Winning this grant fills the Witham team and Trustees with optimism for the future, even in uncertain times, enabling us to determine organisational sustainability by creating a stable platform for growth and improved delivery to our customers.

The funds will be used to deliver four key themes - marketing, digital, fundraising and heritage. They will help us create new strategies for audience development, a Customer Relationship management (CRM) system to better know our visitors, and improved technologies to better engage with our customers. Furthermore, the grant will support us to develop our own long term fundraising plan to ensure that we can survive and thrive for the next 180 years, whilst understanding and celebrating our Heritage. Training for our staff and volunteers will enable us to deliver this to the highest professional standards.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

Grants, funding and the estate

During 2025 we received £20,000 from Durham County Council (a reduction of £10,000 on previous years) and £5,000 from the Sir James Knott Trust, which was much appreciated. We are grateful to Durham Community Action for their support in funding building repairs as part of the Welcome Spaces for Community Buildings, specifically a £25,000 grant helped us complete vital remedial works on our roof. In late December, we received notification of a successful bid to the National Heritage Lottery Fund of £229,800, half of which will be received in the early part of 2026.

Donations

All donations are hugely appreciated and vital as the Witham receives 100% of any donation received. These include contributions made in donation boxes, rounding up by ticket purchases, funds from book sales, and the contributions made by individuals through Just Giving. Regular contributions such as standing orders continue to be especially helpful as they are predictable and can help us prove to funding bodies that we have local support, when we make bids for grant funding. No contribution is too small, but larger amounts continue to be greatly appreciated. Donations during 2025 were £18441, some £3,700 less than in 2024. (This was a total of all donations, plus Gift Aid, and fundraising events). We also received a legacy donation of £10,000 which was very well received, and despite it being an anonymous donation, we are very grateful that someone chose to remember the Witham in their will. This will be a line of our fundraising ambition that we will pursue in the future.

We continue to be deeply grateful for everything that we receive and we hope that we will be able to count on our donors to keep their active, vital, and much appreciated financial support for the Witham.

A new strand to our donated income is the Building Levy, charged as an uplift of £1 per ticket to provide ring fenced funds to support the building maintenance programme, including emergency repairs. In 2026 we will move to the Building Levy to becoming an integral part of booking tickets. The costs of running and maintaining a Grade II listed building only ever increase, so the Building Levy represents a significant line in our donations, for which our estate will be the key beneficiary.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

Financial Review

The Trustees consider the charity's financial performance during the year to have been satisfactory, despite challenging trading conditions. The results have been monitored closely and the final result is as forecast.

The results show that in total we received £521.9k income and incurred expenditure of £581.6k. The resulting all funds deficit was £59.7k compared to £16.4k in the prior year. In the year, we welcomed the increased funding from grants which financed some additional activity and purchase of capital assets, whilst events income and hospitality sales were lower than the previous year.

During the year the Trustees continued to invest in improvements designed to enhance the long term sustainability of The Witham. These projects included the creation of the Henry Witham Served, spend on LED lighting and a scheme of enhancements over 2024-2026 financed by grant from the Arts Council England (ACE). The NLHF funded programme awarded in late 2025 will further improve the Witham's ability to deliver financial sustainability.

Reserves Policy

The company has a formal reserves policy which requires the company to hold reserves equivalent to three months operation costs excluding depreciation. This is currently estimated at approximately £65,000 based on an assessment by the Trustees. The Trustees have decided to hold designated funds totaling £56,094 as detailed in note 21. Therefore, excluding these funds, the company had free reserves amounting to £76,225 as of 31 December 2025. The Trustees consider that the level of free reserves remained appropriate above the minimum policy level.

Looking ahead, the Trustees recognise the importance of restoring and strengthening reserves over the medium term through improved trading performance, disciplined cost control and continued fundraising activity, while maintaining the charity's ability to deliver its charitable objectives.

Plans for Future Periods

During 2026 our efforts will be split between running a successful business, growing that business and encouraging new visitors and partners to engage with us, and managing the effective distribution of the NLHF grant. The careful husbandry that this grant will require will ensure that we have a sustainable platform from which to grow and enhance the Witham's offer.

Four working groups have been established to ensure that we deliver on the key themes which underpinned the bid - namely, Marketing, Digital, Fund raising and Heritage. Each theme brings its own contribution to the future shape and size of the Witham, and will be managed carefully, reported through to a Projects Board which will hold the strands together and monitor and report back on progress to the NLHF, and will also report to the Board of Trustees at each meeting.

We will spend the last portion of the ACE grant on major works that will include a new glass front door, completion of the LED lighting installation, and solar panels (to save future costs), and the creation of a cover for our stage for performers in the garden. Each of these works aim to save money and improve secondary spend.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

Structure, Governance and Management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013. In March 2022 the widening of the membership scheme was approved to include membership through payment of subscription, and by invitation through contribution of expertise or donations, including donating time as volunteers.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation. Organisation and governance Trustees are appointed at the Annual General Meeting (AGM) for a fixed period of three years by nomination by a voting member or recommendation by the existing Trustees, followed by a vote of agreement by a majority. Trustees may serve a further term, if duly appointed at the AGM.

In January 2025 Kenny Walker and Chris Armstrong were formally appointed to the Board as new Trustees with specific expertise in retail and marketing, and IT. Their contributions to the Witham have been greatly appreciated already. At the end of the year we were delighted to welcome June Taylor, our very longstanding minute taker, to the Board. June's long association with the Witham, and her readiness to volunteer make her a splendid addition to the Board.

In terms of our future governance, during 2026 we will welcome new Board members with expertise in bid writing and fundraising, and we will appoint a new Treasurer to replace (how could anyone replace) our long-standing Trustee and Treasurer, Nicky Grace. Our Board is large now, given the size of the Witham Hall Ltd, but we are blessed with people with a broad range of skills and external experience which enables the Witham to maximise opportunities and minimise risk. We will have to be careful that our governance structures do not however hamper swift action when needed, or progress in areas of opportunity. Having said that, I must thank the very hard-working Board of Trustees for their endless commitment, engagement and patience in keeping the Witham safe.

Barnard Castle Mechanics' Institute (BCMI)

In April 2022, under a scheme approved by the Charity Commission, the Witham Hall Ltd was appointed a sole trustee of the Barnard Castle Mechanics Institute (BCMI). The BCMI is now a special trust of the registered charity the Witham Hall Ltd (1146726). For all purposes WHL is the trustee of BCMI. WHL will manage and administer BCMI as a separate charity with its objects and assets, and report on it separately within the WHL accounts and formal reports. All the land and buildings form the permanent endowment for the BCMI, managed by the Witham Hall Ltd as the sole trustee.

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2025

Reference and Administrative Details

Registered charity name The Witham Hall Ltd

Charity registration number 1146726

Company registration number 06959661

Principal office and registered office 3 Horsemarket
Barnard Castle
County Durham
DL12 8LY

The Trustees

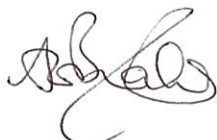
Mrs N M Grace	
Ms S Avery	(Resigned 20 January 2025)
Mr N P Hodges	
Mr G A Duffy-McGhie	
Mr I W Smith	
Mrs J M Turnbull	
Mr C E Armstrong	(Appointed 27 January 2025)
Ms A E Bromley	
Mr K Walker	(Appointed 27 January 2025)
Mrs J Taylor	(Appointed 6 November 2025)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

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

The trustees' annual report was approved on 11 May 2026 and signed on behalf of the board of trustees by:



Ms A E Bromley
Trustee

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd

Year Ended 31 December 2025

I report to the trustees on my examination of the financial statements of The Witham Hall Ltd ('the charity') for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd *(continued)*

Year Ended 31 December 2025

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

A handwritten signature in blue ink that reads "Jane Ascroft". The signature is written in a cursive style with a large 'J' and 'A'.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Witham Hall Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	56,877	56,431	113,308	94,712
Charitable activities	6	401,433	–	401,433	423,117
Investment income	7	7,173	–	7,173	7,822
Total income		<u>465,483</u>	<u>56,431</u>	<u>521,914</u>	<u>525,651</u>
Expenditure					
Expenditure on charitable activities	8,9	558,009	23,568	581,577	542,056
Total expenditure		<u>558,009</u>	<u>23,568</u>	<u>581,577</u>	<u>542,056</u>
Net expenditure		<u>(92,526)</u>	<u>32,863</u>	<u>(59,663)</u>	<u>(16,405)</u>
Transfers between funds		57,301	(57,301)	–	–
Net movement in funds		<u>(35,225)</u>	<u>(24,438)</u>	<u>(59,663)</u>	<u>(16,405)</u>
Reconciliation of funds					
Total funds brought forward		229,046	38,260	267,306	283,711
Total funds carried forward		<u>193,821</u>	<u>13,822</u>	<u>207,643</u>	<u>267,306</u>

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

The notes on pages 13 to 24 form part of these financial statements.

The Witham Hall Ltd

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	16	61,502	36,797
Current Assets			
Stocks	17	4,549	7,236
Debtors	18	29,874	34,362
Cash at bank and in hand		255,207	304,369
		<u>289,630</u>	<u>345,967</u>
Creditors: amounts falling due within one year	19	<u>143,489</u>	<u>115,458</u>
Net Current Assets		<u>146,141</u>	<u>230,509</u>
Total Assets Less Current Liabilities		<u>207,643</u>	<u>267,306</u>
Net Assets		<u>207,643</u>	<u>267,306</u>
Funds of the Charity			
Restricted funds		13,822	38,260
Unrestricted funds		<u>193,821</u>	<u>229,046</u>
Total charity funds	21	<u>207,643</u>	<u>267,306</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 11 May 2026, and are signed on behalf of the board by:

N. M. Grace

Mrs N M Grace
Trustee

The notes on pages 13 to 24 form part of these financial statements.

The Witham Hall Ltd

Statement of Cash Flows

Year Ended 31 December 2025

	2025 £	2024 £
Cash Flows from Operating Activities		
Net expenditure	(59,663)	(16,405)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	19,692	12,769
Other interest receivable and similar income	(7,173)	(7,822)
Loss on disposal of fixed assets	509	–
Accrued income	(610)	(6,167)
<i>Changes in:</i>		
Stocks	2,687	(614)
Trade and other debtors	4,488	(21,637)
Trade and other creditors	28,641	(5,272)
Cash generated from operations	(11,429)	(45,148)
Interest received	7,173	7,822
Net cash used in operating activities	<u>(4,256)</u>	<u>(37,326)</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(44,906)	(10,466)
Net cash used in investing activities	<u>(44,906)</u>	<u>(10,466)</u>
Net Decrease in Cash and Cash Equivalents	(49,162)	(47,792)
Cash and Cash Equivalents at Beginning of Year	<u>304,369</u>	<u>352,161</u>
Cash and Cash Equivalents at End of Year	<u>255,207</u>	<u>304,369</u>

The notes on pages 13 to 24 form part of these financial statements.

The Witham Hall Ltd

Notes to the Financial Statements

Year Ended 31 December 2025

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, County Durham, DL12 8LY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

3. Accounting Policies *(continued)*

Tangible Assets

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

Depreciation

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

Website	-	20% straight line
Fixtures, Fittings and Equipment	-	20% reducing balance
Floodlights	-	20% reducing balance
Computer Equipment	-	33% straight line
Property Improvements	-	20% reducing balance

Impairment of Fixed Assets

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

Stocks

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

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.

Defined Contribution Plans

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

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

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

Taxation

The company 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 company 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.

4. Limited by Guarantee

The company is limited by guarantee. At 31 December 2025 there were nine (2024 - seven) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	16,282	2,159	18,441
Legacies			
Legacies	10,000	—	10,000

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

5. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Durham Community Action	–	10,736	10,736
Teesdale Action Partnership	–	15,000	15,000
Durham County Council	20,000	–	20,000
Point North	–	7,388	7,388
Arts Council England	–	19,148	19,148
Sir James Knott Trust	5,000	–	5,000
Catherine Cookson Trust	–	1,000	1,000
Rothley Trust	–	1,000	1,000
Subscriptions			
Turret Subscriptions	5,595	–	5,595
	<u>56,877</u>	<u>56,431</u>	<u>113,308</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	19,859	2,296	22,155
Grants			
Durham Community Action	–	14,253	14,253
Teesdale Action Partnership	–	1,000	1,000
Durham County Council	30,000	2,008	32,008
Point North	–	9,360	9,360
Arts Council England	–	10,861	10,861
Subscriptions			
Turret Subscriptions	5,075	–	5,075
	<u>54,934</u>	<u>39,778</u>	<u>94,712</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2025

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Events income	82,406	82,406	95,750	95,750
Income from gallery and artists	1,770	1,770	1,611	1,611
Cafe and bar sales	218,970	218,970	227,189	227,189
Room hire and studio rental	73,847	73,847	68,733	68,733
Visitor information and shop income	7,001	7,001	14,028	14,028
Other charitable income	17,439	17,439	15,806	15,806
	<u>401,433</u>	<u>401,433</u>	<u>423,117</u>	<u>423,117</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>7,173</u>	<u>7,173</u>	<u>7,822</u>	<u>7,822</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Educational, Cultural & Entertainment Activities	238,129	6,793	244,922
Support costs	319,880	16,775	336,655
	<u>558,009</u>	<u>23,568</u>	<u>581,577</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Educational, Cultural & Entertainment Activities	233,301	3,900	237,201
Support costs	295,207	9,648	304,855
	<u>528,508</u>	<u>13,548</u>	<u>542,056</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Educational, Cultural & Entertainment Activities	244,922	335,455	580,377	540,856
Governance costs	–	1,200	1,200	1,200
	<u>244,922</u>	<u>336,655</u>	<u>581,577</u>	<u>542,056</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2025

10. Analysis of Support Costs

	Total 2025	Total 2024
	£	£
Staff costs	159,110	155,021
Premises	67,083	60,416
General office	16,579	10,449
Governance costs	1,200	1,200
Other costs	72,991	65,000
Depreciation	19,692	12,769
	<u>336,655</u>	<u>304,855</u>

11. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	19,692	12,769
Loss on disposal of fixed assets	509	—

12. Independent Examination Fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	253,621	238,167
Social security costs	11,917	10,274
Employer contributions to pension plans	3,937	3,394
	<u>269,475</u>	<u>251,835</u>

The average head count of employees during the year was 31 (2024: 27). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Leadership team	2	2
Events, business support & cafe	7	7
	<u>9</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2025

14. Trustee Remuneration and Expenses

The trustees received neither remuneration nor expenses during the current or previous year.

15. Transfers Between Funds

During the year £57,301 was transferred from restricted to unrestricted funds. This comprised:

	2025 £
Restricted grants used to fund capital costs	41,256
Contribution to overheads by projects	16,045
	<u>57,301</u>

16. Tangible Fixed Assets

	Website £	Fixtures, Fittings and Equipment £	Computer Equipment £	Property Improvements £	Total £
Cost					
At 1 January 2025	10,060	29,473	42,334	24,698	106,565
Additions	—	—	6,787	38,119	44,906
Disposals	—	(2,605)	(2,118)	—	(4,723)
At 31 December 2025	<u>10,060</u>	<u>26,868</u>	<u>47,003</u>	<u>62,817</u>	<u>146,748</u>
Depreciation					
At 1 January 2025	10,060	16,405	34,412	8,891	69,768
Charge for the year	—	2,634	6,273	10,785	19,692
Disposals	—	(2,160)	(2,054)	—	(4,214)
At 31 December 2025	<u>10,060</u>	<u>16,879</u>	<u>38,631</u>	<u>19,676</u>	<u>85,246</u>
Carrying amount					
At 31 December 2025	<u>—</u>	<u>9,989</u>	<u>8,372</u>	<u>43,141</u>	<u>61,502</u>
At 31 December 2024	<u>—</u>	<u>13,068</u>	<u>7,922</u>	<u>15,807</u>	<u>36,797</u>

17. Stocks

	2025 £	2024 £
Café, bar and shop stock	<u>4,549</u>	<u>7,236</u>

18. Debtors

	2025 £	2024 £
Trade debtors	10,407	12,088
Accrued income	19,467	22,274
	<u>29,874</u>	<u>34,362</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2025

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	42,616	22,862
Accruals	6,142	6,752
Social security and other taxes	14,818	24,204
Deferred income	73,448	59,851
Credit card creditor	4,669	442
Other creditors	1,796	1,347
	<u>143,489</u>	<u>115,458</u>

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,937 (2024: £3,394).

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 January				At 31 December
	2025	Income	Expenditure	Transfers	2025
	£	£	£	£	£
General funds	91,467	455,483	(537,808)	67,083	76,225
Cyclical Building Works	44,000	—	—	—	44,000
Stainthorpe Fund	7,782	—	—	(5,688)	2,094
Cultural Programme	4,000	10,000	—	(4,000)	10,000
Capital Funds	36,797	—	(20,201)	44,906	61,502
Centre Manager fund	45,000	—	—	(45,000)	—
	<u>229,046</u>	<u>465,483</u>	<u>(558,009)</u>	<u>57,301</u>	<u>193,821</u>

	At 1 January				At 31 December
	2024	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General funds	105,731	485,873	(511,260)	11,123	91,467
Cyclical Building Works	44,000	—	—	—	44,000
Stainthorpe Fund	12,261	—	(4,479)	—	7,782
Cultural Programme	5,500	—	—	(1,500)	4,000
Capital Funds	39,100	—	(12,769)	10,466	36,797
Centre Manager fund	45,000	—	—	—	45,000
	<u>251,592</u>	<u>485,873</u>	<u>(528,508)</u>	<u>20,089</u>	<u>229,046</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2025

21. Analysis of Charitable Funds (continued)

Purpose of designated funds

Cyclical Building Works - To cover the future required expenditure for cyclical building works;
 Stainthorpe Fund - To support live theatre and drama;
 Cultural Programme - To support the cultural and heritage programme.

Restricted funds

	At 1 January				At
	2025	Income	Expenditure	Transfers	31 December
	£	£	£	£	2025
ACE Capital Building Up the Witham	–	19,148	–	(19,148)	–
DCC Energy Efficiency	5,000	–	(1,911)	–	3,089
Point North Social Media support	9,360	–	–	(9,360)	–
Covid Recovery					
Sustainability	18,200	–	(3,592)	(7,108)	7,500
Cultural Programme	5,000	–	(2,250)	(2,750)	–
NLHF Project	700	–	–	–	700
Capital improvements	–	2,000	(1,000)	–	1,000
TAP Henry Witham					
Servery	–	15,000	–	(15,000)	–
Point North	–	6,759	(4,200)	(1,026)	1,533
DCC Warm Spaces	–	2,788	(11)	(2,777)	–
DCA Welcome Spaces	–	10,736	(10,604)	(132)	–
	<u>38,260</u>	<u>56,431</u>	<u>(23,568)</u>	<u>(57,301)</u>	<u>13,822</u>

	At 1 January				At
	2024	Income	Expenditure	Transfers	31 December
	£	£	£	£	2024
DCC Witham Capital Funding	663	–	–	(663)	–
ACE Capital Building Up the Witham	–	10,861	(395)	(10,466)	–
DCC Energy Efficiency	–	5,000	–	–	5,000
DCC Fun and Food	–	2,008	–	(2,008)	–
TAP Best Foot Forward	–	3,296	(3,900)	604	–

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

21. Analysis of Charitable Funds *(continued)*

Point North Social Media support	–	9,360	–	–	9,360
Durham Community Action Community Buildings Grant Scheme	–	9,253	(9,253)	–	–
DCC Capital Works	441	–	–	(441)	–
Community Activities Fund	3,115	–	–	(3,115)	–
Covid Recovery Sustainability	18,200	–	–	–	18,200
Cultural Programme	5,000	–	–	–	5,000
TAP Turrets	4,000	–	–	(4,000)	–
NLHF Project	700	–	–	–	700
	<u>32,119</u>	<u>39,778</u>	<u>(13,548)</u>	<u>(20,089)</u>	<u>38,260</u>

Details of restricted funds

DCC Witham Capital Funding - To fund remedial and maintenance work;
Arts Council Capital Building Up the Witham - Capital projects to improve sustainability;
DCC Energy Efficiency grant - To fund LED lights;
DCC Fun & Food - To fund out of school activities in holidays;
TAP Best Foot Forward - to support dance & movement classes for the over 65s;
Point North Social Media Support - to fund support for social media activities in 2025;
Durham Community Action Community Buildings Grant Scheme - To fund remedial works to the fabric of the building;
DCC Capital Works - To fund remedial and maintenance work 2019-2021;
Community Activities Fund - To support community engagement;
Covid Recovery Sustainability- to support sustainability post Covid 19;
Cultural programme - to support the delivery of the programme;
TAP Turrets - To support Turrets' workshops;
NLHF Project - To fund business consultancy on future sustainability.
Point North - To support dance and movement classes for +65s.
Warm Spaces - DCC grant to support warm and welcoming community spaces.
Welcome Spaces - the continuation of the Durham Community Action Community buildings grant Scheme.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2025

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	61,502	–	61,502
Current assets	275,808	13,822	289,630
Creditors less than 1 year	(143,489)	–	(143,489)
Net assets	<u>193,821</u>	<u>13,822</u>	<u>207,643</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	36,797	–	36,797
Current assets	307,707	38,260	345,967
Creditors less than 1 year	(115,458)	–	(115,458)
Net assets	<u>229,046</u>	<u>38,260</u>	<u>267,306</u>

23. Barnard Castle Mechanics' Institute (BCMI)

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

24. Analysis of Changes in Net Debt

	At 1 Jan 2025 £	Cash flows £	At 31 Dec 2025 £
Cash at bank and in hand	<u>304,369</u>	<u>(49,162)</u>	<u>255,207</u>

The Witham Hall Ltd

Management Information

Year Ended 31 December 2025

The Following Pages Do Not Form Part of the Financial Statements.

The Witham Hall Ltd

Detailed Statement of Financial Activities

Year Ended 31 December 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	18,441	22,155
Legacies	10,000	–
Durham Community Action	10,736	14,253
Teesdale Action Partnership	15,000	1,000
Durham County Council	20,000	32,008
Point North	7,388	9,360
Arts Council England	19,148	10,861
Sir James Knott Trust	5,000	–
Catherine Cookson Trust	1,000	–
Rothley Trust	1,000	–
Turret Subscriptions	5,595	5,075
	<u>113,308</u>	<u>94,712</u>
Charitable activities		
Events income	82,406	95,750
Income from gallery and artists	1,770	1,611
Cafe and bar sales	218,970	227,189
Room hire and studio rental	73,847	68,733
Visitor information and shop income	7,001	14,028
Other charitable income	17,439	15,806
	<u>401,433</u>	<u>423,117</u>
Investment income		
Bank interest receivable	<u>7,173</u>	<u>7,822</u>
Total income	<u>521,914</u>	<u>525,651</u>

The Witham Hall Ltd

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 December 2025

	2025 £	2024 £
Expenditure		
<i>Activities undertaken directly</i>		
Cafe, bar and shop stock	81,650	89,532
Wages and salaries	106,446	96,814
Employer's NIC	2,991	—
Pension costs	928	—
Card fees	9,492	9,011
Freelance Tech Costs	6,410	7,755
PRS/PPL & recorded music costs	3,306	7,562
Workshops and Turrets costs	23,247	18,065
Other costs	386	536
Cost of events	10,066	7,926
	<u>244,922</u>	<u>237,201</u>
<i>Support costs</i>		
Wages and salaries	147,175	141,353
Employer's NIC	8,926	10,274
Pension costs	3,009	3,394
Rates & water	2,113	1,320
Light & heat	23,756	22,238
Repairs & maintenance	27,686	24,874
Insurance	6,747	6,475
Other premises costs	6,781	5,509
Legal and professional fees	24,175	19,803
Bookkeeping costs	20,770	17,985
Office costs	16,579	10,449
Depreciation	19,692	12,769
Loss on disposal of assets	509	—
Other costs	3,935	2,136
Equipment purchase and leasing	7,433	4,536
Staff recruitment, training and expenses	1,175	1,962
Advertising	12,571	10,171
Irrecoverable VAT	2,423	8,407
	<u>335,455</u>	<u>303,655</u>
Governance costs		
Accountancy fees	<u>1,200</u>	<u>1,200</u>
Total expenditure	<u>581,577</u>	<u>542,056</u>
Net expenditure	<u>(59,663)</u>	<u>(16,405)</u>

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

The Witham Hall Ltd
Financial Statements
For the Year Ending
31 December 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Witham Hall Ltd

Financial Statements

Year Ended 31 December 2024

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The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report)

Year Ended 31 December 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Chair's report

This has been my first year as Chair of the Witham. So far, the role has been both a challenge and an honour. The Witham is a wonderful place and unique in its offer and its place in our community, but the reality of financial insecurity is present, both historically and today, impacting on all that we do, and all the things that we aspire to do. Therefore we have worked hard as a board and as a team to build a strategy that will enable the Witham to grow and develop income streams that will make us sustainable over time, and enrich the communities that we serve. We are very conscious of the need to manage the risks associated with running an arts and creative hub within a Listed Building that never ceases to need maintenance, repairs and capital works. To that end we ensure that there is a review of our Risk Register at every meeting of the Board.

The best news that I can report on for 2024 is the simply terrific growth trajectory that the Witham has seen in its core activity and in its levels of engagement with our community in Barnard Castle, and beyond. During 2024 income generated by events increased by almost £41,500. The number of shows grew from 91 during 2023 to 126 in 2024. In addition, the change in the programme brought larger audiences into the building, spending more as they came. Our Funny Way To Be partner has arranged a further 33 shows, eight more than the previous year. The average spend on ticket price has increased from £13.54 to £16.89; bigger and 'better' shows can command a higher price.

The number of attendances this year has grown by 7000 to 32,000, of which 21,000 came to live performances, screenings and films; a further 11,000 attendees enjoyed participating in classes and community activities. Our café and bar sales increased by £31,000 - a 16% increase on the previous year - reflecting the increase in volume and price which were necessary to reflect the cost rises in relation to food ingredients and higher wages for our excellent staff.

All of this data shows the effort of the small, highly professional team that not only keeps the Witham running, but is constantly reviewing practice and coming up with bright new ideas to broaden our appeal.

The Board membership has changed during the year, with the loss of some highly valued and longstanding Trustees. During 2025 we will bring new Trustees on board to bring fresh perspectives and challenge to our thinking. We will also spend time in 2025 reviewing the role that our Members can play. We are testing everything that we do against what value it adds to our community, how we can broaden our appeal to new groups, and how we can be sure that everyone feels welcome when they visit the Witham, and that they have a sense of ownership. We are confident that this is the right approach, evidenced by the upsurge to our ticketed sales and attendances mentioned above, and we have basked in the warmth of the community reaction to our wanting to play a greater role. There are lots of examples of our increased visibility and impact in the report that follows, and I hope that you enjoy reading it.

My foreword cannot end without reference to the previous Chair, Shelagh Avery, and the years of commitment that she put into making the Witham the place it is in 2024. My thanks go to Shelagh for the warm handover she gave to me, and her excellent induction into the way the Witham works, and the journey it has travelled. She has now resigned from the Board, but remains a good friend to the Witham, continuing to attend events, and being a willing and able volunteer - thank you Shelagh, you are missed, and always welcome!

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

Objectives and Activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinctions of sex, political, religious or other opinions, by associating with local authorities, voluntary organizations and the inhabitants in a common effort to advance education, promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lecture and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

The above charitable objects are identical to those of the Barnard Castle Mechanics' Institute and Witham Hall Community Association which owns the land and the buildings occupied by the Witham Hall Ltd.

In setting the objectives and planning the activities of the Trust, the Trustees have carefully considered the Charity Commission's general guidance on public benefit. Everything that we do is governed by our Vision that the Witham is recognised as a valued, accessible community asset that enables meaningful social change through its thriving Arts Centre in the heart of Barnard Castle and this is reflected in the many activities which are listed below.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

Achievements and Performance

2024 has seen a step change in the pace and scope of the activities happening at, in and outside the Witham. Our extended offer has reflected our charitable objectives and mission as we have made a concerted effort to be more community focused and engaged with the people, stakeholders, and other organisations in the town as well as with our loyal customer and volunteer base.

Our Centre Director and her small team have taken the business forward with enthusiasm, commitment and sheer hard work. During 2024 we appointed a new Operations Manager to work closely with our volunteers, a new Catering Supervisor to build up the café offer, and a Social Media Co-ordinator and Content Creator, who has developed our ability to engage with new audiences, communicating swiftly and with huge impact.

Since our Social Media Coordinator started on 10th June 2024, our social media presence has improved on many different platforms, as clearly demonstrated by our analytics for Facebook during the period of this review when our Facebook views reached over 1 million. Our content is reaching a significant audience via their individual accounts, and shows how we are addressing our strategic theme of 'Reach'. Our content engagement too has increased with people talking more about The Witham on social media. Instagram has seen an increase in all analytics, including reaching 29.3k unique accounts. This shows consistent audience growth, including 333 new followers on Instagram and 733 new followers on Facebook.

Our LinkedIn account and follower activity remains modest, although the number of LinkedIn members has now reached 3591. We have also started to use TikTok, posting 222 times and receiving 12k likes.

It is very clear to see that there has been impressive growth across all our social media metrics, particularly on Facebook and Instagram - reach, engagement, and clicks have increased substantially, with numbers from Google Analytics showing an upward trend of people visiting our website. People are engaging more with posts across all platforms, which is helping us build stronger brand awareness and always contributing to our reach.

The role of social media co-ordinator was created with some caution as to cost and potential return. The metrics explained above show the activity being generated by the role holder. However, the real impact of this social media activity in terms of reaching new audiences, taking feedback from our visitors, and advertising all our activities has been proved by a significantly improved footfall. We are delighted that after just a few months the post has proved itself to have real impact, demonstrating a quantifiable return on the investment, and maybe more importantly opened our virtual doors a little wider. We were extremely grateful for the grant from Point North to support this activity in 2025.

The café has continued to be a hub for our regular customers and provides space for pre- and post-event hospitality. This space has its challenges though and as we have seen footfall increase with the enhanced programme of events it has become clear that the servery is no longer fit for purpose with long queues, spaces that are too small for serving, and limited space for customers enjoying refreshments. The imperative to make a new and better space has become much more real with plans for a new Dispensary area at the front of the Witham Hall. We remain indebted to Teesdale Action Partnership for their support.

The refurbishment of Teesdale Leisure Centre gave us the opportunity to offer space for their exercise classes across multiple rooms. This enabled us to open our doors to new customers as well as supporting Teesdale Leisure Centre. This has had a short term but significant impact on our income for 2024. In 2025, we are hoping to have further contributions to income by providing services and facilities needed by the town, such as a Banking Hub, as we consolidate our position on the main street, working in partnership, as an actively good neighbour.

During 2024, the Board has worked on its Strategy towards 2030 incorporating seven themes into the

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

plan, with a clear mission and vision in line with our charitable objects, with progress against the strategic plan to be measured by KPIs. We have also developed a marketing strategy building on previous recommendations to ensure that we maximise the opportunities available to grow the business and develop our brand across and beyond our local geography. Whilst the strategy is underpinned by our Mission and Vision, the themes running throughout build on our ability to be financially viable, sustainable and confident of success, as well as putting the different communities we serve at the heart of all we do. Financial success is key to our being able to look after the wonderful building which houses our increasingly diverse offer. Relevance to our visitors, and to new audiences will ensure that ticketed programmes continue to bring revenue in at the levels our business model demands. However, the strategy also articulates the reality that the Witham needs to generate income streams from appropriate funding bodies and benefactors who will bridge the gap between commercial income and ever rising costs, particularly with respect to our estate. We recognise the need to spend time and energy in pursuing both small and large scale grant funding, as well as encouraging donations and legacy giving from our friends and supporters.

We have enjoyed much entertainment at the Witham during 2024 and 2025, with highlights including live music and theatre, conversations with artists and performers, films and national theatre streamings. Our comedy offer has been wide and varied with an array of comedians filling the house, along with a number of very well-received tribute acts. We are very proud to host both the Castle Players and the Barnard Castle Brass Band who remain popular and generous supporters of the Witham.

Building on the success of previous years, the Summer Festival of 2024 has been the most successful to date. We acted on lessons learned to change the offer on Saturday mornings to focus on family activities. We were delighted to host some 800 visitors to our gardens and indoor spaces (when the weather turned against us), attracted by Wetheriggs Animal Farm, Archery and the amazing Samba Band.

We hosted a Mini Brass Bash as part of Durham Brass's activity, bringing some 200 people into our garden to see three amazingly different brass bands perform. The Crepe van that was also present also played a part in attracting people to the garden!

We are delighted that our relationship with the Influence Church, the University of the Third Age, the Womens Institute and with Barney Wellbeings continue to be strong, with a regular presence in the Hall from all of these local groups. Our other partnerships, additional to those already mentioned include Barnard Castle School, the Barnard Castle Band, the Teesdale Operatic Society, the Castle Players, Barnard Castle Christmas Lights, and the Royal Northern Sinfonia.

During Pride week we hosted a programme of activities to boost attendance from the LGBTQIA+ audiences, including entertainment from Baga Chipz.

We also attracted family audiences with family film & family friendly shows including science, magic and comedy - and wrestling! The newly named Witham Youth Theatre continued to be very popular and of course the Pantomime concluded the year in its usual engaging fashion - oh yes it did!

Our physical position in the Town meant that our building was used as a central meeting and leaving point for The Christmas Lights switch on night parade organised by TCR Hub. We were able to collaborate with stakeholders and fellow businesses to bring an amazing community event.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

Achievements and Performance *(continued)*

Grants, Funding and our Estate

As already stated, fundraising in all its forms remains a key activity for the Centre Director. During 2024 contributions were received from Durham County Council (DCC), Durham Community Action, the Arts Council (for capital works), Teesdale Action Partnership (TAP) and Point North. All these contributions were vital support for our ongoing operation. Trustees recognize that fundraising and income generation continues to be a priority and this is an important part of our strategy as it helps assure our financial sustainability and enables us to feed the voracious appetite of a listed building and all its needs.

Examples of works required during 2024 to keep the Witham Hall safe and in good order include repairing of the lift, repairs to the boiler, roofing repair works. However, we have to run to stand still in relation to our buildings maintenance and to this end, in 2025, we will introduce an optional charge (a 'Buildings Levy') on ticket sales to generate ring-fenced maintenance funds.

Donations

All donations are hugely appreciated and vital as the Witham receives 100% of any donations received. These include contributions made in donation boxes, rounding up by ticket purchases, funds from book sales and the contributions made by individuals through Just Giving. Regular contributions such as standing orders have been especially helpful because these are predictable and can help us to prove to funding bodies that we have local support. No contribution is too small but of course, larger amounts were greatly appreciated. Donations - like so many of our activities - rose from almost £12,000 in 2023 to more than £21,500 in 2024. This was the total of all donations, plus Gift Aid, and fund-raising events. We are deeply grateful for every penny received, and we hope that we will be able to count on our donors to keep up their active - and vital - financial support for the Witham.

We were kindly donated enough books to hold a book sale, which resulted in additional income of more than £1000. We also received a one-off donation of £300 simply given by a very generous customer who wanted to show us their support. Special thanks must go to Chris Foote-Wood and the Barnard Castle Band who so generously held fund raising events, donating all the income to the Witham.

Financial Review

The financial statements show what the Trustees consider to be a satisfactory performance for the year.

Total income generated was £525.7k (up £95.4k) and expenditure for the year was £542.0k (up £87.9k), a net deficit on all funds of £16.4k which was a reduction of £7.5k on the previous year. Income from our charitable activities increased by £93k but related costs such as café and bar stock, and wages and salaries, increased by £78.6k. Our establishment increased with the appointment of the social media co-ordinator.

The Trustees set an annual budget and monitor variances closely. Our aim is to eliminate the deficit through a combination of ticket sales and refreshments, classes and room hire, donations and fundraising. Our policy is to seek to ensure sufficient reserves for our operation and the continued care of the heritage building.

Reserves Policy

The company has a formal reserves policy which required the company to hold reserves equivalent to three months operating costs excluding depreciation. This is currently estimated at approximately £65,000 based on an assessment by trustees. The trustees have decided to hold designated funds of £100,782 as detailed in note 21. Therefore, excluding these designated funds, the company had free reserves amounting to £91,467 as at 31 December 2024.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

Plans for Future Periods

As well as building on the many successes we have seen during 2024, we must increase the number and range of skills and experience offered to the Witham by our Board. We will also review the role of the Members to ensure that we are properly focussed on our communities. We must continue to seek funding creatively and bravely, to ensure that our future is secure. We must concentrate on ensuring that our hard working team is supported, rewarded and enabled to continue to do their work ensuring that the Witham prospers and grows.

The focus and energy of the team will continue to not only meet the challenges of boosting income, bidding for funding and expanding the programme, but also to explore more commercial avenues that will enable us to balance the budget and meet unexpected costs, without detriment to the offer to all of our diverse customers and communities.

Structure, Governance and Management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013. In March 2022 the widening of the membership scheme was approved to include membership through payment of subscription, and by invitation through contribution of expertise or donations, including donating time as volunteers.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation. Organisation and governance Trustees are appointed at the Annual General Meeting (AGM) for a fixed period of three years by nomination by a voting member or recommendation by the existing Trustees, followed by a vote of agreement by a majority. Trustees may serve a further term, if duly appointed at the AGM.

At the AGM 2024, Liz Bromley was appointed as Chair, and Mr Chris Armstrong and Mr Kenny Walker were appointed as new trustees in early 2025. Hazel Spencer resigned in late 2024 after many years of generous service to the Witham and to the Youth Theatre. She will be greatly missed. Our Chair for a number of years, and very longstanding supporter, Shelagh Avery, resigned in December, leaving an impressive legacy of strong management of the Witham, and ongoing leadership following the appointment of the Director.

Barnard Castle Mechanics' Institute (BCMI)

In April 2022, under a scheme approved by the Charity Commission, the Witham Hall Ltd was appointed a sole trustee of the Barnard Castle Mechanics Institute (BCMI). The BCMI is now a special trust of the registered charity the Witham Hall Ltd (1146726). For all purposes WHL is the trustee of BCMI. WHL will manage and administer BCMI as a separate charity with its objects and assets, and report on it separately within the WHL accounts and formal reports. All the land and buildings form the permanent endowment for the BCMI, managed by the Witham Hall Ltd as the sole trustee.

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year Ended 31 December 2024

Reference and Administrative Details

Registered charity name	The Witham Hall Ltd
Charity registration number	1146726
Company registration number	06959661
Principal office and registered office	3 Horsemarket Barnard Castle County Durham DL12 8LY

The Trustees

Mrs N M Grace	
Ms H E Spencer	(Resigned 1 November 2024)
Ms S Avery	(Resigned 20 January 2025)
Mr N P Hodges	
Mr G A Duffy-McGhie	
Mr I W Smith	
Mrs J M Turnbull	
Mr C E Armstrong	(Appointed 27 January 2025)
Ms A E Bromley	(Appointed 22 April 2024)
Mr K Walker	(Appointed 27 January 2025)

Independent Examiner	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XT
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Small Company Provisions

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

The trustees' annual report was approved on 28 April 2025 and signed on behalf of the board of trustees by:

Ms A E Bromley
Trustee

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd

Year Ended 31 December 2024

I report to the trustees on my examination of the financial statements of The Witham Hall Ltd ('the charity') for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

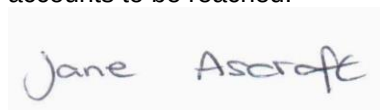
Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The Witham Hall Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	54,934	39,778	94,712	99,306
Charitable activities	6	423,117	–	423,117	329,776
Investment income	7	7,822	–	7,822	1,171
Total income		<u>485,873</u>	<u>39,778</u>	<u>525,651</u>	<u>430,253</u>
Expenditure					
Expenditure on charitable activities	8,9	528,508	13,548	542,056	454,115
Total expenditure		<u>528,508</u>	<u>13,548</u>	<u>542,056</u>	<u>454,115</u>
Net expenditure		<u>(42,635)</u>	<u>26,230</u>	<u>(16,405)</u>	<u>(23,862)</u>
Transfers between funds		20,089	(20,089)	–	–
Net movement in funds		<u>(22,546)</u>	<u>6,141</u>	<u>(16,405)</u>	<u>(23,862)</u>
Reconciliation of funds					
Total funds brought forward		251,592	32,119	283,711	307,573
Total funds carried forward		<u>229,046</u>	<u>38,260</u>	<u>267,306</u>	<u>283,711</u>

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

The notes on pages 12 to 24 form part of these financial statements.

The Witham Hall Ltd

Statement of Financial Position

31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	16	36,797	39,100
Current Assets			
Stocks	17	7,236	6,622
Debtors	18	34,362	12,725
Cash at bank and in hand		304,369	352,161
		<u>345,967</u>	<u>371,508</u>
Creditors: amounts falling due within one year	19	115,458	126,897
Net Current Assets		<u>230,509</u>	<u>244,611</u>
Total Assets Less Current Liabilities		<u>267,306</u>	<u>283,711</u>
Net Assets		<u>267,306</u>	<u>283,711</u>
Funds of the Charity			
Restricted funds		38,260	32,119
Unrestricted funds		229,046	251,592
Total charity funds	21	<u>267,306</u>	<u>283,711</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 April 2025, and are signed on behalf of the board by:

Mrs N M Grace
Trustee

The notes on pages 12 to 24 form part of these financial statements.

The Witham Hall Ltd

Statement of Cash Flows

Year Ended 31 December 2024

	2024 £	2023 £
Cash Flows from Operating Activities		
Net expenditure	(16,405)	(23,862)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,769	13,964
Other interest receivable and similar income	(7,822)	(1,171)
Loss on disposal of heritage assets	–	602
Accrued (income)/expenses	(6,167)	8,517
<i>Changes in:</i>		
Stocks	(614)	(2,656)
Trade and other debtors	(21,637)	23,242
Trade and other creditors	(5,272)	48,530
Cash generated from operations	(45,148)	67,166
Interest received	7,822	1,171
Net cash (used in)/from operating activities	<u>(37,326)</u>	<u>68,337</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(10,466)	(44,604)
Proceeds from sale of tangible assets	–	602
Proceeds from sale of heritage assets	–	(602)
Net cash used in investing activities	<u>(10,466)</u>	<u>(44,604)</u>
Net (Decrease)/Increase in Cash and Cash Equivalents	(47,792)	23,733
Cash and Cash Equivalents at Beginning of Year	352,161	328,428
Cash and Cash Equivalents at End of Year	<u>304,369</u>	<u>352,161</u>

The notes on pages 12 to 24 form part of these financial statements.

The Witham Hall Ltd

Notes to the Financial Statements

Year Ended 31 December 2024

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, County Durham, DL12 8LY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

3. Accounting Policies *(continued)*

Depreciation

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

Website	- 20% straight line
Fixtures and fittings	- 20% reducing balance
Floodlights	- 20% reducing balance
Equipment	- 25% reducing balance & 33% straight line
Kitchen and catering equipment	- 20% reducing balance

Historical Interest Assets are not depreciated as their value is not considered to be impaired with the passing of time.

Impairment of Fixed Assets

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

Stocks

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

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.

Defined Contribution Plans

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

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

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

Taxation

The company 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 company 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.

4. Limited by Guarantee

The company is limited by guarantee. At 31 December 2024 there were seven (2023 - seven) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	19,859	2,296	22,155
Grants			
Durham Community ACB Energy Efficiency Grant	–	5,000	5,000
Durham Community Action Community Buildings Grant Scheme	–	9,253	9,253
Teesdale Action Partnership	–	1,000	1,000
Durham County Council	30,000	2,008	32,008
County Durham Community Foundation (Point North)	–	9,360	9,360
Arts Council England Capital project	–	10,861	10,861
Subscriptions			
Turret Subscriptions	5,075	–	5,075
	<u>54,934</u>	<u>39,778</u>	<u>94,712</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	11,123	1,364	12,487
Grants			
Teesdale Action Partnership	–	36,000	36,000
National Lottery Heritage Fund	–	10,000	10,000
Durham County Council	30,000	–	30,000
Other grants	520	1,500	2,020
Subscriptions			
Turret Subscriptions	8,799	–	8,799
	<u>50,442</u>	<u>48,864</u>	<u>99,306</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2024

6. Charitable Activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Events income	95,750	95,750	54,309	54,309
Income from gallery and artists	1,611	1,611	837	837
Cafe and bar sales	227,189	227,189	196,228	196,228
Room hire and studio rental	68,733	68,733	55,579	55,579
Visitor information and shop income	14,028	14,028	13,595	13,595
Other charitable income	15,806	15,806	9,228	9,228
	<u>423,117</u>	<u>423,117</u>	<u>329,776</u>	<u>329,776</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>7,822</u>	<u>7,822</u>	<u>1,171</u>	<u>1,171</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Educational, Cultural & Entertainment Activities	233,301	3,900	237,201
Support costs	<u>295,207</u>	<u>9,648</u>	<u>304,855</u>
	<u>528,508</u>	<u>13,548</u>	<u>542,056</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Educational, Cultural & Entertainment Activities	192,708	4,172	196,880
Support costs	<u>244,526</u>	<u>12,709</u>	<u>257,235</u>
	<u>437,234</u>	<u>16,881</u>	<u>454,115</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Educational, Cultural & Entertainment Activities	237,201	303,655	540,856	452,915
Governance costs	<u>—</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
	<u>237,201</u>	<u>304,855</u>	<u>542,056</u>	<u>454,115</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2024

10. Analysis of Support Costs

	Total 2024	Total 2023
	£	£
Staff costs	155,021	116,751
Premises	60,416	50,857
General office	10,449	10,260
Governance costs	1,200	1,200
Other costs	65,000	63,003
Depreciation	12,769	13,964
	<u>304,855</u>	<u>256,035</u>

11. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	12,769	13,964
Loss on disposal of fixed assets	—	602
	<u>—</u>	<u>—</u>

12. Independent Examination Fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	238,167	183,917
Social security costs	10,274	6,391
Employer contributions to pension plans	3,394	2,461
	<u>251,835</u>	<u>192,769</u>

The average head count of employees during the year was 27 (2023: 20). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Leadership team	2	2
Events, business support & cafe	7	6
	<u>9</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2024

14. Trustee Remuneration and Expenses

The trustees received neither remuneration nor expenses during the current or previous year.

15. Transfers Between Funds

During the year £20,089 was transferred from restricted to unrestricted funds. This comprised:

	2024 £
Restricted grants used to fund capital costs	10,466
Turrets grant used to fund Turrets' costs	4,000
Contribution to overheads by projects	5,623
	<u>20,089</u>

16. Tangible Fixed Assets

	Website £	Fixtures and fittings £	Floodlights £	Equipment £	New kitchen and catering equipment £	Total £
Cost						
At 1 Jan 2024	10,060	16,837	17,320	41,974	13,223	99,414
Additions	–	740	–	9,726	–	10,466
Disposals	–	(500)	–	(2,815)	–	(3,315)
At 31 Dec 2024	<u>10,060</u>	<u>17,077</u>	<u>17,320</u>	<u>48,885</u>	<u>13,223</u>	<u>106,565</u>
Depreciation						
At 1 Jan 2024	8,886	6,184	3,464	39,135	2,645	60,314
Charge for the year	1,174	2,484	2,771	4,224	2,116	12,769
Disposals	–	(500)	–	(2,815)	–	(3,315)
At 31 Dec 2024	<u>10,060</u>	<u>8,168</u>	<u>6,235</u>	<u>40,544</u>	<u>4,761</u>	<u>69,768</u>
Carrying amount						
At 31 Dec 2024	<u>–</u>	<u>8,909</u>	<u>11,085</u>	<u>8,341</u>	<u>8,462</u>	<u>36,797</u>
At 31 Dec 2023	<u>1,174</u>	<u>10,653</u>	<u>13,856</u>	<u>2,839</u>	<u>10,578</u>	<u>39,100</u>

17. Stocks

	2024 £	2023 £
Café, bar and shop stock	<u>7,236</u>	<u>6,622</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

18. Debtors

	2024	2023
	£	£
Trade debtors	12,088	7,877
Accrued income	22,274	2,886
Other debtors	—	1,962
	<u>34,362</u>	<u>12,725</u>

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	22,862	33,761
Accruals	6,752	12,919
Social security and other taxes	24,204	14,248
Deferred income	59,851	64,016
Credit card creditor	442	1,953
Other creditors	1,347	—
	<u>115,458</u>	<u>126,897</u>

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,394 (2023: £2,461).

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
General funds	105,731	485,873	(511,260)	11,123	91,467
Cyclical Building Works	44,000	–	–	–	44,000
Stainthorpe Fund	12,261	–	(4,479)	–	7,782
Cultural Programme	5,500	–	–	(1,500)	4,000
Capital Funds	39,100	–	(12,769)	10,466	36,797
Centre Manager fund	45,000	–	–	–	45,000
	<u>251,592</u>	<u>485,873</u>	<u>(528,508)</u>	<u>20,089</u>	<u>229,046</u>

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
General funds	97,443	381,389	(423,270)	50,169	105,731
Cyclical Building Works	44,000	–	–	–	44,000
Stainthorpe Fund	14,814	–	–	(2,553)	12,261
Cultural Programme	8,000	–	–	(2,500)	5,500
Capital Funds	9,062	–	(13,964)	44,002	39,100
Centre Manager fund	45,000	–	–	–	45,000
	<u>218,319</u>	<u>381,389</u>	<u>(437,234)</u>	<u>89,118</u>	<u>251,592</u>

Purpose of designated funds

Cyclical Building Works - To cover the future required expenditure for cyclical building works;
 Stainthorpe Fund - To support live theatre and drama;
 Cultural Programme - To support emerging artists in the local area.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2024

21. Analysis of Charitable Funds

Restricted funds	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
DCC Witham Capital Funding	663	–	–	(663)	–
ACE Capital Building Up the Witham	–	10,861	(395)	(10,466)	–
DCC Energy Efficiency	–	5,000	–	–	5,000
DCC Fun and Food	–	2,008	–	(2,008)	–
TAP Best Foot Forward	–	3,296	(3,900)	604	–
Point North Social Media support	–	9,360	–	–	9,360
Durham Community Action Community Buildings Grant Scheme	–	9,253	(9,253)	–	–
DCC Capital Works	441	–	–	(441)	–
Community Activities Fund	3,115	–	–	(3,115)	–
Covid Recovery	–	–	–	–	–
Sustainability	18,200	–	–	–	18,200
Cultural Programme	5,000	–	–	–	5,000
TAP Turrets	4,000	–	–	(4,000)	–
NLHF Project	700	–	–	–	700
	<u>32,119</u>	<u>39,778</u>	<u>(13,548)</u>	<u>(20,089)</u>	<u>38,260</u>

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
DCC Witham Capital Funding	1,363	–	(700)	–	663
Other	500	970	–	(1,470)	–
TAP Best Foot Forward	900	1,894	(3,700)	906	–
DCC Capital Works	441	–	–	–	441
DCC Resilience	37,500	–	–	(37,500)	–
Community Activities Fund	7,600	–	–	(4,485)	3,115
DCC Community Building Sustainability	5,000	–	–	(5,000)	–
Covid Recovery	–	–	–	–	–
Sustainability	30,950	–	–	(12,750)	18,200
Cultural Programme	5,000	–	–	–	5,000
TAP Turrets	–	6,000	–	(2,000)	4,000
TAP Capital improvements	–	10,000	–	(10,000)	–
TAP Enhance the Appeal	–	20,000	(3,181)	(16,819)	–
NLHF Project	–	10,000	(9,300)	–	700
	<u>89,254</u>	<u>48,864</u>	<u>(16,881)</u>	<u>(89,118)</u>	<u>32,119</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2024

21. Analysis of Charitable Funds *(continued)*

Details of restricted funds

DCC Witham Capital Funding - To fund remedial and maintenance work;
Arts Council Capital Building Up the Witham - Capital projects to improve sustainability;
DCC Energy Efficiency grant - To fund LED lights;
DCC Fun & Food - To fund out of school activities in holidays;
TAP Best Foot Forward - to support dance & movement classes for the over 65s;
Point North - to fund support for social media activities in 2025;
Durham Community Action Community Buildings Grant Scheme - To fund remedial works to the fabric of the building;
DCC Capital Works - To fund remedial and maintenance work 2019-2021;
DCC Resilience - To support cultural and wellbeing activities;
Community Activities Fund - To support community engagement;
DCC Community Building Sustainability - To fund building improvements;
Covid Recovery Sustainability- to support sustainability post Covid 19;
Cultural programme - to support the delivery of the programme;
Other - To fund other smaller projects.
TAP Turrets - To support Turrets' workshops;
TAP Capital Improvements - To fund kitchen improvements and acoustic curtains;
TAP Enhance the Appeal - To fund floodlighting and Witham room improvements;
NLHF Project - To fund business consultancy on future sustainability.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2024

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	36,797	–	36,797
Current assets	307,707	38,260	345,967
Creditors less than 1 year	(115,458)	–	(115,458)
Net assets	<u>229,046</u>	<u>38,260</u>	<u>267,306</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	39,100	–	39,100
Current assets	339,389	32,119	371,508
Creditors less than 1 year	(126,897)	–	(126,897)
Net assets	<u>251,592</u>	<u>32,119</u>	<u>283,711</u>

23. Barnard Castle Mechanics' Institute (BCMI)

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

24. Analysis of Changes in Net Debt

	At 1 Jan 2024 £	Cash flows £	At 31 Dec 2024 £
Cash at bank and in hand	<u>352,161</u>	<u>(47,792)</u>	<u>304,369</u>

The Witham Hall Ltd

Management Information

Year Ended 31 December 2024

The Following Pages Do Not Form Part of the Financial Statements.

The Witham Hall Ltd

Detailed Statement of Financial Activities

Year Ended 31 December 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	22,155	12,487
Durham Community ACB Energy Efficiency Grant	5,000	–
Durham Community Action Community Buildings Grant Scheme	9,253	–
Teesdale Action Partnership	1,000	36,000
National Lottery Heritage Fund	–	10,000
Durham County Council	32,008	30,000
County Durham Community Foundation (Point North)	9,360	–
Arts Council England Capital project	10,861	–
Other grants	–	2,020
Turret Subscriptions	5,075	8,799
	<u>94,712</u>	<u>99,306</u>
Charitable activities		
Events income	95,750	54,309
Income from gallery and artists	1,611	837
Cafe and bar sales	227,189	196,228
Room hire and studio rental	68,733	55,579
Visitor information and shop income	14,028	13,595
Other charitable income	15,806	9,228
	<u>423,117</u>	<u>329,776</u>
Investment income		
Bank interest receivable	<u>7,822</u>	<u>1,171</u>
Total income	<u>525,651</u>	<u>430,253</u>

The Witham Hall Ltd

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 December 2024

	2024 £	2023 £
Expenditure		
<i>Activities undertaken directly</i>		
Cafe, bar and shop stock	89,532	73,316
Wages and salaries	96,814	76,018
Card fees	9,011	6,881
Freelance Tech Costs	7,755	6,783
PRS/PPL & recorded music costs	7,562	5,272
Workshops and Turrets costs	18,065	22,447
Other costs	536	363
Cost of events	7,926	5,800
	<u>237,201</u>	<u>196,880</u>
<i>Support costs</i>		
Wages and salaries	141,353	107,899
Employer's NIC	10,274	6,391
Pension costs	3,394	2,461
Rates & water	1,320	1,638
Light & heat	22,238	18,917
Repairs & maintenance	24,874	19,316
Insurance	6,475	6,269
Other premises costs	5,509	4,717
Legal and professional fees	19,803	15,873
Bookkeeping costs	17,985	14,682
Office costs	10,449	10,260
Depreciation	12,769	13,964
Loss on disposal of assets	—	602
Other costs	2,136	3,895
Equipment purchase and leasing	4,536	6,417
Staff recruitment, training and expenses	1,962	1,413
Advertising	10,171	9,778
Irrecoverable VAT	8,407	11,198
Bad debts	—	345
	<u>303,655</u>	<u>256,035</u>
<i>Governance costs</i>		
Accountancy fees	<u>1,200</u>	<u>1,200</u>
Total expenditure	<u>542,056</u>	<u>454,115</u>
Net expenditure	<u>(16,405)</u>	<u>(23,862)</u>

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

Company Registration Number: 06959661
Charity Registration Number: 1146726

The Witham Hall Ltd
(Incorporating the Annual Report of the Barnard Castle
Mechanics' Institute)

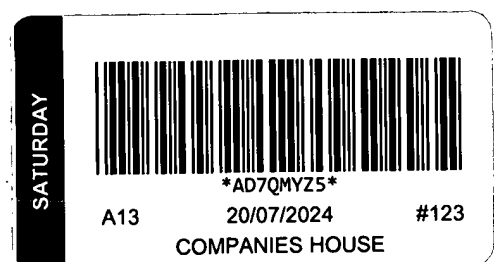
Financial Statements

For the Year Ending

31 December 2023

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT



The Witham Hall Ltd

Financial Statements

Year Ended 31 December 2023

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The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

Objectives and Activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinctions of sex, political, religious or other opinions, by associating with local authorities, voluntary organizations and the inhabitants in a common effort to advance education, promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lecture and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

In setting the objects and planning the activities of the Trust, the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

The Trustees' interpretation of the objects is to provide "something for everyone".

The above charitable Objects are identical to those of the Barnard Castle Mechanic's Institute and Witham Hall Community Association which owns the land and the buildings occupied by the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2023

Achievements and Performance

The challenge of 2023 was to carry on striving to build a sustainable platform on which to offer a programme of relevant events for residents and visitors and to ensure that the charity's Objects were reflected in the public offer. The theme of "something for everyone" continued to drive decisions which resulted in a very varied programme.

As in previous years, the small staff team demonstrated their commitment and enthusiasm for ensuring everyone received a warm welcome. Trustees successfully recruited Amy Hughes as the Centre Director. Amy has provided leadership for her team and for volunteers. She is also the primary focus for artists and guests.

The programme could not have been delivered without the indispensable support of our team of volunteers. As with the staff team, each made their unique contribution. Everyone supported the efforts of their colleagues, and all were instrumental in the charity's achievements.

The year began with the re-opening of the remodelled café/bar in the space at the heart of the building. The day-time café is a social centre and was used as a warm space within the local authority's initiative to support hardship. In the latter part of the year the Witham Room - the principal first-floor room - was adapted to be a small performance space, including by adding sound, lighting and flexible staging. The front of the building was also transformed each evening by the addition of theatre-style lighting which shows off the fine neo-classical design. More and more people recognized the building as a community arts centre.

There was no technology to count footfall for the whole premises which include a shop, gallery, meeting rooms, and music hall in addition to the café/bar space. However, data from the ticketing systems and estimates of participants indicate over 25,000 attendances, an increase of 4,000 on last year. Of these, 17,500 came to live performances, screenings and films with a further 8,000 attendances at classes and community activities. We also sold over 30,000 cups of tea and coffee which was an indicator of the number of our customers. The participants in events sponsored by private hirers not counted in The Witham's own sales would further inflate the number of participants using the building.

Trustees were able to use a grant from the National Lottery Heritage Fund (NLHF) to commission a strategic review of the business model and operation. The independent consultant's report included 26 recommendations, of which only a few could not be considered as viable informants of decisions. Several recommendations achieved early-adopter status. Others will inform decisions and actions to be taken from 2024 onwards. These included the need to increase earned income through developing and implementing strategies for fundraising, marketing and audience development; skill development for staff and volunteers; improving data for better decision making; creating a route to sustainability by gaining National Portfolio Organization (NPO) status with Arts Council England (ACE).

The cultural programme included live theatre performances by Barnard Castle's Castle Players, theatre screenings from the National Theatre, opera and ballet screened from the Royal Opera House, all genres of music, dance, spoken-word lectures, as well as the pantomime delivered by our partner Tom Rolfe.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 December 2023

Achievements and Performance (continued)

Highlights of the year were:

- The Jive Aces - music to make everyone dance
- Mrs Churchill - live theatre from Liz Grand who returned later in the year with Mrs Roosevelt
- Top Secret - the Magic of Science family show
- Steve Richards - the well-known political commentator with interesting views on the political future of the UK
- The Royal Ballet screening of Cinderella - a feast of music and spectacular dance
- The Aquarius String Quartet on a Sunday afternoon - were able to play in the Witham Room for the first time
- Kathryn Tickell and the Darkening as well as the father and daughter duo: Martin and Eliza Carthy pleased our regular folk audience
- Tribute bands: The Jerseys Live, Abba, Simon & Garfunkel and Queen proved ever popular
- The 90s Disco Night - ran by request from those that attended an 80s night disco earlier in the year
- China Crisis, Doctor Feelgood, Kiki Dee and the Blow Monkeys were all big successes.
- The Castle Players production: Our Town was their second show in The Witham during the year
- Carols by Candlelight - returned by request from audience members
- Barnard Castle Brass Band - who continued - very generously - to be willing to forego part of their fee to help with fundraising for The Witham
- The Wizard of Oz - the hugely popular pantomime, which was in fact so popular that 'we'll have to do it again then, wont we?'

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2023

Achievements and Performance *(continued)*

Turrets: The Witham's Youth Theatre was professionalized through the engagement of Christina Castling as leader. Christina was supported by Laura Shaw. Their efforts created a stable organization that continued to grow numbers with young people on a waiting list. The pièce-de-resistance of the year was the sell-out Murder Mystery, an evening of memorable entertainment and a lovely supper, served throughout the performance by the café/bar staff and a huge team of volunteers. There was creativity in the performance space and in the tiny kitchen area.

The Summer Festival, in its third year, was a great success. The weather was not as kind as in previous years, so several sets had to be moved indoors into the various performance spaces inside the Witham. The 30 groups or solo artists all pulled together over the ten weeks and were very much supported by locals and day visitors alike. The artists loved being part of the festival, and many were keen to return in 2024 if they can. They all made a great contribution to our summer activities with special thanks to local musician Malcolm Elsbury and Ken Tonge from Hop Skiffle Jump as well as the ever-popular D'Ukes of Scarth.

Funny Way To Be Comedy, our stand-up comedy partners for the last 14 years, presented 25 shows to 4,500 audience members in the year. Half of the shows fully sold out. Nearly one third of those tickets were sold by The Witham. Highlights in the year included the Parenting Hell Live Podcast Show which went on to tour the major arenas in the UK with the hosts, Josh Widdicombe and Rob Beckett, referencing their time in Barnard Castle every subsequent tour show. It was also lovely to have TV favourite Gyles Brandreth make Barnard Castle his base for the week as he presented several shows in the Northeast preparing for his UK tour. Other favourites - many known from national TV and radio - returning to our venue were Seann Walsh, Andy Parsons and Alfie Moore.

Community activities included yoga, Tai Chi, dance for over 60s living independently, oil painting and water colour classes, Man Health, Women's Well Being, and cookery demonstrations. Private hires brought both weddings and wakes into the building.

The picture gallery at the front of the building is a showcase for local talent. Outstanding exhibitions were mounted by Tonya Mitchell and Artways North, a Darlington-based group. There were joint activities with local schools including Barnard Castle School's A-level student art exhibition and Montalbo School's end of summer term performance.

Our partnership with the local branch of the U3A (University of the 3rd Age) continued to thrive. Their membership has grown significantly because of their ability to hold their monthly meetings in accessible premises in the town-centre. They often attract more than 150 participants to these meetings. In addition, regular meetings of the geography, science, geology and photography groups are held within the building. U3A members also attend other community-focused events, and when they come for U3A purposes, they often buy tickets and make very good use of the café/bar.

The Influence Church continued to meet every Sunday evening. In addition, to this regular weekly hire, they frequently hire rooms for their Mini Hero's group, for play and stay and community support activities including their storehouse.

The Women's Institute are regular users of The Witham's meeting rooms. As are Dig-Ventures, the archaeology company which leases a Hall Street Studio space. Our studios are also home to Northern Heartlands and Durham Audiology. These 3 organizations provide employment opportunities for around 10 people.

A collaboration with the TCR Hub and the Town Council enabled the Christmas parade for the switch on of the town lights to start from The Witham's garden at the rear of the building.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 December 2023

Achievements and Performance (continued)

Grants and Foundations

Fundraising is a key activity for the Centre Director. During the year, contributions were received from Durham County Council (DCC), National Heritage Lottery Fund (NHLF), Teesdale Action Partnership (TAP), the Marwood Trust and Blenkiron. All contributions were vital support for our ongoing operation. Trustees recognize that fundraising continues to be a priority.

Donations

All donations are appreciated. These include contributions made in donation boxes, rounding up ticket purchases, funds from book sales and the contributions made by individuals through Just Giving. Regular contributions such as standing orders have been especially helpful because they are predictable and can help us to show funding bodies that we have local support. No contribution is too small but of course, larger amounts were greatly appreciated.

Financial Review

The financial statements show what the Trustees consider to be a satisfactory performance for the year

The total income generated was £430k and the expenditure for the year was £454k, a net deficit on all funds of £23.9k. This figure includes restricted and unrestricted funds. The net increase in unrestricted funds was £33.3k, the same level as last year, so that unrestricted funds total £251.6k at year end. However, the restricted funds balance decreased to £32k and it is a continuing challenge to identify grants towards capital, projects and core spend.

During the year our spend on fixed assets increased to include investment on upgrading the kitchen, acoustic curtains in the Witham room and County room, the exterior floodlighting scheme and cyclical replacement of equipment. We are grateful for the support of the Teesdale Action Partnership to fund a number of these items. All these investments form part of our plan to improve the customer experience and to increase revenue.

Our establishment achieved the planned level with appointment of our Director at the end of March.

Reserves Policy

The company has a formal reserves policy which required the company to hold reserves equivalent to three months operating costs excluding depreciation. This is currently estimated at approximately £65,000 based on an assessment by trustees. The trustees have decided to hold designated funds of £106,761 as detailed in note 21. Therefore, excluding these designated funds, the company had free reserves amounting to £105,731 as at 31 December 2023.

Plans for Future Periods

In May 2024 we were delighted to receive confirmation of a £140k grant towards £155k capital spend to improve the environmental footprint and customer welcome. Spend on these projects will commence in summer 2024

We would like to thank Durham County Council for their continuing support with a grant offer of £30,000 for 2024, reducing by £10,000 a year over the next two years. The focus and energy of the Director and her team, supported by the Board, is to meet the tough challenge of increasing self generated income and support from trusts and foundations in order to continue to offer great experiences for the people of Barnard Castle and the surrounding area.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) (continued)

Year Ended 31 December 2023

Structure, Governance and Management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013. In March 2022 the widening of the membership scheme was approved to include membership through payment of subscription, and by invitation through contribution of expertise or donations, including donating time as volunteers.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation.

Organisation and governance

Trustees are appointed at the Annual General Meeting (AGM) for a fixed period of three years by nomination by a voting member or recommendation by the existing Trustees, followed by a vote of agreement by a majority. Trustees may serve a further term, if duly appointed at the AGM.

During the year Gordon Duffy-McGhie, Ian Smith and Josephine Turnbull were appointed and Ada Burns resigned. Sadly, in September we learned that Ian Brown who retired as a Trustee in 2023 had died unexpectedly. Our sympathies were offered to his widow.

Our long serving Chair Shelagh Avery will be stepping down at the AGM and the Trustees would like to record their enormous appreciation for her passion, hard work and commitment which have made such a difference to the Witham since she first became involved at a time of crisis in 2018.

We are pleased to welcome Liz Bromley as a new Trustee and chair designate.

Barnard Castle Mechanics' Institute (BCMI)

In April 2022, under a scheme approved by the Charity Commission, the Witham Hall Ltd was appointed a sole trustee of the Barnard Castle Mechanics Institute (BCMI). The BCMI is now a special trust of the registered charity the Witham Hall Ltd (1146726). For all purposes WHL is the trustee of BCMI. WHL will manage and administer BCMI as a separate charity with its objects and assets, and report on it separately within the WHL accounts and formal reports. All the land and buildings form the permanent endowment for the BCMI, managed by the Witham Hall Ltd as the sole trustee.

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2023

Reference and Administrative Details

Registered charity name The Witham Hall Ltd
Charity registration number 1146726
Company registration number 06959661
Principal office and registered office 3 Horsemarket
Barnard Castle
County Durham
DL12 8LY

The Trustees

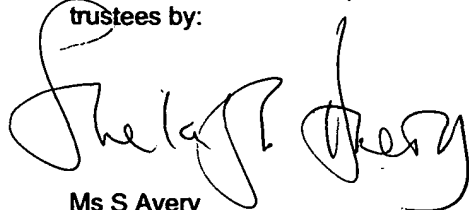
Mrs N M Grace	
Ms H E Spencer	
Ms A S Burns	(Resigned 21 August 2023)
Ms S Avery	
Mr N P Hodges	
Mr I Brown	(Resigned 8 April 2023)
Mr G A Duffy-McGhie	(Appointed 27 February 2023)
Mr I W Smith	(Appointed 9 October 2023)
Mrs J M Turnbull	(Appointed 4 September 2023)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Small Company Provisions

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

The trustees' annual report was approved on 20 May 2024 and signed on behalf of the board of trustees by:



Ms S Avery
Trustee

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd

Year Ended 31 December 2023

I report to the trustees on my examination of the financial statements of The Witham Hall Ltd ('the charity') for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd *(continued)*

Year Ended 31 December 2023

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

Jane Ascroft

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

20 May 2024

The Witham Hall Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	50,442	48,864	99,306	41,881
Charitable activities	6	329,776	–	329,776	310,406
Investment income	7	1,171	–	1,171	282
Total income		<u>381,389</u>	<u>48,864</u>	<u>430,253</u>	<u>352,569</u>
Expenditure					
Expenditure on charitable activities	8,9	437,234	16,881	454,115	359,423
Total expenditure		<u>437,234</u>	<u>16,881</u>	<u>454,115</u>	<u>359,423</u>
Net expenditure		<u>(55,845)</u>	<u>31,983</u>	<u>(23,862)</u>	<u>(6,854)</u>
Transfers between funds		89,118	(89,118)	–	–
Net movement in funds		<u>33,273</u>	<u>(57,135)</u>	<u>(23,862)</u>	<u>(6,854)</u>
Reconciliation of funds					
Total funds brought forward		218,319	89,254	307,573	314,427
Total funds carried forward		<u>251,592</u>	<u>32,119</u>	<u>283,711</u>	<u>307,573</u>

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

The notes on pages 12 to 24 form part of these financial statements.

The Witham Hall Ltd

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 (restated) £
Fixed Assets			
Tangible fixed assets	16	39,100	9,062
Current Assets			
Stocks	17	6,622	3,966
Debtors	18	12,725	35,967
Cash at bank and in hand		352,161	328,428
		<u>371,508</u>	<u>368,361</u>
Creditors: amounts falling due within one year	19	<u>126,897</u>	<u>69,850</u>
Net Current Assets		<u>244,611</u>	<u>298,511</u>
Total Assets Less Current Liabilities		<u>283,711</u>	<u>307,573</u>
Net Assets		<u>283,711</u>	<u>307,573</u>
Funds of the Charity			
Restricted funds		32,119	89,254
Unrestricted funds		<u>251,592</u>	<u>218,319</u>
Total charity funds	21	<u>283,711</u>	<u>307,573</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2024, and are signed on behalf of the board by:



Mrs N M Grace
Trustee

The notes on pages 12 to 24 form part of these financial statements.

The Witham Hall Ltd

Notes to the Financial Statements

Year Ended 31 December 2023

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, County Durham, DL12 8LY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

3. Accounting Policies (continued)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2023

3. Accounting Policies *(continued)*

Depreciation

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

Website	-	20% straight line
Fixtures and fittings	-	20% reducing balance
Floodlights	-	20% reducing balance
Equipment	-	25% reducing balance & 33% straight line
Kitchen and catering equipment	-	20% reducing balance

Historical Interest Assets are not depreciated as their value is not considered to be impaired with the passing of time.

Impairment of Fixed Assets

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

Stocks

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

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.

Defined Contribution Plans

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

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2023

Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

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

Taxation

The company 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 company 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.

4. Limited by Guarantee

The company is limited by guarantee. At 31 December 2023 there were seven (2022 - six) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2023

5. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations			
Donations	11,123	1,364	12,487
Grants			
Teesdale Action Partnership	—	36,000	36,000
National Lottery Heritage Fund	—	10,000	10,000
Durham County Council	30,000	—	30,000
Other grants	520	1,500	2,020
Subscriptions			
Turret Subscriptions	8,799	—	8,799
	<u>50,442</u>	<u>48,864</u>	<u>99,306</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	(restated) £
Donations			
Donations	14,387	—	14,387
Grants			
Covid Recovery Sustainability	4,000	—	4,000
Durham County Council	—	10,260	10,260
County Durham Community Foundation	—	1,000	1,000
Arts Council	—	6,146	6,146
Other grants	300	—	300
Subscriptions			
Turret Subscriptions	5,788	—	5,788
	<u>24,475</u>	<u>17,406</u>	<u>41,881</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

6. Charitable Activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 (restated)
	£	£	£	£
Events income	54,309	54,309	51,958	51,958
Income from gallery and artists	837	837	2,351	2,351
Cafe and bar sales	196,228	196,228	175,491	175,491
Room hire and studio rental	55,579	55,579	58,411	58,411
Visitor information and shop income	13,595	13,595	17,400	17,400
Other charitable income	9,228	9,228	4,795	4,795
	<u>329,776</u>	<u>329,776</u>	<u>310,406</u>	<u>310,406</u>

7. Investment Income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 (restated)
	£	£	£	£
Bank interest receivable	<u>1,171</u>	<u>1,171</u>	<u>282</u>	<u>282</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Educational, Cultural & Entertainment Activities	192,708	4,172	196,880
Support costs	244,526	12,709	257,235
	<u>437,234</u>	<u>16,881</u>	<u>454,115</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022 (restated)
	£	£	£
Educational, Cultural & Entertainment Activities	169,145	2,510	171,655
Support costs	177,474	10,294	187,768
	<u>346,619</u>	<u>12,804</u>	<u>359,423</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Educational, Cultural & Entertainment Activities	196,880	256,035	452,915	358,223
Governance costs	–	1,200	1,200	1,200
	<u>196,880</u>	<u>257,235</u>	<u>454,115</u>	<u>359,423</u>

10. Analysis of Support Costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Staff costs	116,751	116,751	78,973
Premises	50,857	50,857	52,894
General office	10,260	10,260	8,607
Governance costs	1,200	1,200	1,200
Other costs	63,003	63,003	37,643
Depreciation	13,964	13,964	8,451
	<u>256,035</u>	<u>256,035</u>	<u>187,768</u>

11. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022 (restated)
	£	£
Depreciation of tangible fixed assets	13,964	8,451
Loss on disposal of heritage assets	<u>602</u>	<u>–</u>

12. Independent Examination Fees

	2023	2022 (restated)
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022 (restated)
	£	£
Wages and salaries	183,917	144,570
Social security costs	6,391	3,783
Employer contributions to pension plans	2,461	1,703
	<u>192,769</u>	<u>150,056</u>

The average head count of employees during the year was 20 (2022: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Leadership team	2	1
Events, business support & cafe	6	5
	<u>8</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee Remuneration and Expenses

The trustees received neither remuneration nor expenses during the current or previous year.

15. Transfers Between Funds

During the year £89,118 was transferred from restricted to unrestricted funds. This comprised:

	2023 £
Restricted grants used to fund capital costs	43,599
DCC Revenue Support	37,500
Community Activities' fund released in year	4,485
Other transfers	3,534
	<u>89,118</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

16. Tangible Fixed Assets

	Website £	Fixtures and fittings £	Floodlights £	Equipment £	New kitchen and catering equipment £	Total £
Cost						
At 1 Jan 2023 (as restated)	10,060	8,397	—	40,341	—	58,798
Additions	—	12,428	17,320	1,633	13,223	44,604
Disposals	—	(3,988)	—	—	—	(3,988)
At 31 Dec 2023	10,060	16,837	17,320	41,974	13,223	99,414
Depreciation						
At 1 Jan 2023	6,874	6,756	—	36,106	—	49,736
Charge for the year	2,012	2,814	3,464	3,029	2,645	13,964
Disposals	—	(3,386)	—	—	—	(3,386)
At 31 Dec 2023	8,886	6,184	3,464	39,135	2,645	60,314
Carrying amount						
At 31 Dec 2023	1,174	10,653	13,856	2,839	10,578	39,100
At 31 Dec 2022	3,186	1,641	—	4,235	—	9,062

17. Stocks

	2023 £	2022 (restated) £
Café, bar and shop stock	6,622	3,966

18. Debtors

	2023 £	2022 (restated) £
Trade debtors	7,877	19,078
Prepayments	—	7,529
Accrued income	2,886	9,360
Other debtors	1,962	—
	12,725	35,967

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

19. Creditors: amounts falling due within one year

	2023	2022 (restated)
	£	£
Trade creditors	33,761	17,077
Accruals	12,919	4,402
Social security and other taxes	14,248	10,297
Deferred income	64,016	38,074
Credit card creditor	1,953	—
	<u>126,897</u>	<u>69,850</u>

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,461 (2022: £1,703).

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	97,443	381,389	(423,270)	50,169	105,731
Cyclical Building Works	44,000	—	—	—	44,000
Stainthorpe Fund	14,814	—	—	(2,553)	12,261
Cultural Programme	8,000	—	—	(2,500)	5,500
Capital Funds	9,062	—	(13,964)	44,002	39,100
Centre Manager fund	45,000	—	—	—	45,000
	<u>218,319</u>	<u>381,389</u>	<u>(437,234)</u>	<u>89,118</u>	<u>251,592</u>

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	112,473	335,163	(338,168)	(12,025)	97,443
Cyclical Building Works	32,000	—	—	12,000	44,000
Stainthorpe Fund	14,814	—	—	—	14,814
Cultural Programme	8,000	—	—	—	8,000
Capital Funds	17,513	—	(8,451)	—	9,062
Centre Manager fund	—	—	—	45,000	45,000
	<u>184,800</u>	<u>335,163</u>	<u>(346,619)</u>	<u>44,975</u>	<u>218,319</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

21. Analysis of Charitable Funds (continued)

Purpose of designated funds

Cyclical Building Works - To cover the future required expenditure for cyclical building works;
 Stainthorpe Fund - To support live theatre and drama;
 Cultural Programme - To support emerging artists in the local area.

Restricted funds

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
DCC Witham Capital Funding	1,363	-	(700)	-	663
Other	500	970	-	(1,470)	-
Arts Council MOVE	900	1,894	(3,700)	906	-
DCC Capital Works	441	-	-	-	441
DCC Resilience	37,500	-	-	(37,500)	-
Community Activities Fund	7,600	-	-	(4,485)	3,115
DCC Community Building Sustainability Covid Recovery	5,000	-	-	(5,000)	-
Sustainability	30,950	-	-	(12,750)	18,200
Cultural Programme	5,000	-	-	-	5,000
TAP Turrets	-	6,000	-	(2,000)	4,000
TAP Capital improvements	-	10,000	-	(10,000)	-
TAP Enhance the Appeal	-	20,000	(3,181)	(16,819)	-
NHLF Project	-	10,000	(9,300)	-	700
	<u>89,254</u>	<u>48,864</u>	<u>(16,881)</u>	<u>(89,118)</u>	<u>32,119</u>

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
DCC Witham Capital Funding	1,363	-	-	-	1,363
Arts Council Rebuilding Turrets	-	1,500	(60)	(1,440)	-
Other	1,139	-	(639)	-	500
Arts Council MOVE	10,939	5,546	(2,450)	(13,135)	900
DCC Capital Works	736	9,360	(9,655)	-	441

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

21. Analysis of Charitable Funds (continued)

DCC Resilience	67,500	—	—	(30,000)	37,500
Community Activities Fund	7,000	1,000	—	(400)	7,600
DCC Community Building Sustainability Covid Recovery	5,000	—	—	—	5,000
Sustainability	30,950	—	—	—	30,950
Cultural Programme	5,000	—	—	—	5,000
	<u>129,627</u>	<u>17,406</u>	<u>(12,804)</u>	<u>(44,975)</u>	<u>89,254</u>

Details of restricted funds

DCC Witham Capital Funding - To fund remedial and maintenance work;
 Arts Council Rebuilding Turrets - To support the redevelopment of a youth theatre;
 Arts Council - To fund Arts events held at The Witham;
 Arts Council MOVE - To fund a project for the development of audiences and participants for dance;
 DCC Capital Works - To fund remedial and maintenance work 2019-2021;
 DCC Resilience - To support cultural and wellbeing activities;
 Community Activities Fund - To support community engagement;
 Covid Recovery Sustainability - to support sustainability post Covid 19;
 Cultural programme - to support the delivery of the programme;
 Other - To fund other smaller projects.
 DCC Community Building Sustainability - To fund building improvements;
 TAP Turrets - To support Turrets' workshops;
 TAP Capital Improvements - To fund kitchen improvements and acoustic curtains;
 TAP Enhance the Appeal - To fund floodlighting and Witham room improvements;
 NHLF Project - To fund business consultancy on future sustainability.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2023

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	39,100	–	39,100
Current assets	339,389	32,119	371,508
Creditors less than 1 year	(126,897)	–	(126,897)
Net assets	251,592	32,119	283,711
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	9,062	–	9,062
Current assets	279,107	89,254	368,361
Creditors less than 1 year	(69,850)	–	(69,850)
Net assets	218,319	89,254	307,573

23. Barnard Castle Mechanics' Institute (Bcmi)

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Management Information

Year Ended 31 December 2023

The Following Pages Do Not Form Part of the Financial Statements.

The Witham Hall Ltd

Detailed Statement of Financial Activities

Year Ended 31 December 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	12,487	14,387
Covid Recovery Sustainability	—	4,000
Teesdale Action Partnership	36,000	—
National Lottery Heritage Fund	10,000	—
Durham County Council	30,000	10,260
County Durham Community Foundation	—	1,000
Arts Council	—	6,146
Other grants	2,020	300
Turret Subscriptions	8,799	5,788
	<u>99,306</u>	<u>41,881</u>
Charitable activities		
Events income	54,309	51,958
Income from gallery and artists	837	2,351
Cafe and bar sales	196,228	175,491
Room hire and studio rental	55,579	58,411
Visitor information and shop income	13,595	17,400
Other charitable income	9,228	4,795
	<u>329,776</u>	<u>310,406</u>
Investment income		
Bank interest receivable	<u>1,171</u>	<u>282</u>
Total income	<u>430,253</u>	<u>352,569</u>

The Witham Hall Ltd

Detailed Statement of Financial Activities (continued)

Year Ended 31 December 2023

	2023 £	2022 £
Expenditure		
Activities undertaken directly		
Cafe, bar and shop stock	73,316	62,170
Wages and salaries	76,018	71,083
Card fees	6,881	6,191
Freelance Tech Costs	6,783	3,705
PRS/PPL & recorded music costs	5,272	482
Workshops and Turrets costs	22,447	18,981
Other costs	363	470
Cost of events	5,800	8,573
	<u>196,880</u>	<u>171,655</u>
Support costs		
Wages and salaries	107,899	73,487
Employer's NIC	6,391	3,783
Pension costs	2,461	1,703
Rates & water	1,638	1,809
Light & heat	18,917	19,161
Repairs & maintenance	19,316	22,380
Insurance	6,269	5,681
Other premises costs	4,717	3,863
Legal and professional fees	15,873	3,686
Bookkeeping costs	14,682	13,385
Office costs	10,260	8,607
Depreciation	13,964	8,451
Loss on disposal of assets	602	-
Other costs	3,895	2,394
Equipment purchase and leasing	6,417	9,947
Staff recruitment, training and expenses	1,413	1,059
Advertising	9,778	6,706
Irrecoverable VAT	11,198	466
Bad debts	345	-
	<u>256,035</u>	<u>186,568</u>
Governance costs		
Governance costs - accountancy fees	1,200	1,200
	<u>454,115</u>	<u>359,423</u>
Total expenditure		
	<u>454,115</u>	<u>359,423</u>
Net expenditure	<u>(23,862)</u>	<u>(6,854)</u>

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

Company Registration Number: 06959661
Charity Registration Number: 1146726

The Witham Hall Ltd
(Incorporating the Annual Report of the Barnard Castle
Mechanics' Institute)

Financial Statements

For the Year Ending

31 December 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Witham Hall Ltd

Financial Statements

Year Ended 31 December 2022

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The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Objectives and Activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinctions of sex, political, religious or other opinions, by associating with local authorities, voluntary organizations and the inhabitants in a common effort to advance education, promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lecture and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

In setting the objects and planning the activities of the Trust, the Trustees have carefully considered the Charity Commission's general guidance on public benefit.

The Trustees interpretation of the objects is to provide something for everyone.

The above charitable Objects are identical to those of the Barnard Castle Mechanic's Institute and Witham Hall Community Association which owns the land and the buildings occupied by the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2022

Achievements and Performance

The key challenge for 2022 was to continue to build a sustainable platform on which to develop a programme relevant to residents and visitors, to ensure that the charity's Objects were measurable and provided something for everyone. Achieving something for everyone was an underpinning criterion for decision making.

The small staff team demonstrated their dedication through their actions and their attitudes. Each member of the team made a unique contribution to the creation and delivery of a cultural programme enhanced by an eclectic programme of community activities. In the absence of a Centre Director, Suzanne Wallace did more than her job required to ensure that the doors were open and that everyone was welcomed.

The small but growing group of volunteers provided indispensable support. Again, each made their own unique contribution. Volunteers and their support are akin to a jigsaw. Each has a place and each unique contribution supports the impact of others' efforts.

Trustees, staff, and volunteers all recognized that moving from the constraints of the pandemic of the previous 2 years created a context for doing more whilst continuing to find ways of doing things with limited resources. Creativity was the key to delivery and the pleasure of welcoming audiences and attendees at community events created energy and provided focus for the team.

During the year every inch of The Witham's space was used. In summary the cultural programme included film, music, spoken word, musical theatre, live theatre, and screenings from national centres of artistic excellence. In total the footfall for cultural activities and community events was more than 21,000. Footfall numbers would be significantly increased if there was an accurate means of recording café and shop customers, visitors to the gallery and users of rooms for private events.

Highlights of the year included:

- Chris Mason and the Radio 4's Any Questions team - the house was full and the discussion lively.
 - The Castle Players who continue to provide quality live theatre for their audiences. Pygmalion and The Tenant of Wyldefell Hall were both really appreciated.
 - A collaboration with Dance City in Newcastle brought Rendez-vous dance to our performance space. Mathieu Geffre the Director led a week-long residency in the building. The outcome was a unique performance for which the audience was asked to come dressed in keeping with the 1920's Parisian lesbian-night club setting for the performance of Monocle. The performance began and ended in the café bar with opportunities to meet Mathieu in a lively discussion including the need to showcase LBGTQIA themes and performers.
 - The scope of music was widened to meet the something-for-everyone challenge. We continued to welcome the Aquarius String Quartet who bring joy to Sunday afternoon audiences as did the Sofia Strings Quartet. Penny-Randall-Davis was joined by Ingrid Sawyer to bring concert hall-standard classical music to our venue. Lindisfarne with Bob Fox returned and were a big success. Peggy Seeger and Ian McColl brought international-standard folk music. Their performance triggered memories for many audience members. Fergus McCradie's the Watty Boys added their own brand of music to our repertoire. Tribute bands included the ever-popular Jersey Boys and Bruce Springsteen. Barnard Castle Brass Band gave great performances as did the Barnard Castle Community Orchestra led by Annette Butters.
 - Children's shows included Nick Cope and Pongo Pig; the youngest audience member for one of the shows was 5 days old. The new baby was brought along so that her older sister didn't miss out
-

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2022

on the occasion. A local group - the D project - lead by Debbie Harvey used The Witham facilities for a week-long residency which resulted in a charming performance of Hedge.

- The spoken word genre brought John Pilkington to a devoted audience.
- A regular film season brought new audience members including those who came because subtitles were introduced to support those with limited hearing.
- The pantomime returned. Tom Rolfe productions delivered 15 shows and brought lots of hisses and boos from delighted people - old and young especially the group from the Barnard Castle Rotary Club who had an enjoyable time.
- The second summer festival involved over 30 performances, with many very special moments over 10 weekends. The festival featured a high standard of local and travelling professional, semi-professional and amateur musicians and actors. 12 of the performers returned to be part of other events in the Music Hall and Witham Room. 20 of the artists are returning for the 2023 festival. Peter Dixon, as a Witham volunteer, did a tremendous job of organizing and overseeing the full programme.
- The autumn Variety Show involved 9 acts, spotlighting the wonderful 70 artists woven together by the master of ceremonies Alfie Joey. Highlights included a performance by the incredible Freddie Parrotface Davies and the final performance of the inspiring Euphoria Choir.
- Peter Dixon, the promoter of Funny-Way-To-Be brought quality shows to The Witham. In total, 5000 ticket were sold including those for 10 sell-out shows with 1487 sold through The Witham Box Office. Comedy highlights included first-time appearances for Jon Richardson and Jimeoin as well as the return of other stars who have previously appeared on our stage.
- Chris Foote-Wood delivered a lovely performance of Charles Dickens. Chris did this as a fundraiser with the full ticket revenue donated to us.
- The Witham was grateful for the support of the Arts Council for dance-based activities under the umbrella of the Move project which ended in June.

Turrets: The Witham's Youth Theatre experienced a transitional period as we sought the right resources to upgrade the quality of tuition and the development of stagecraft. Laura Shaw - with much appreciated support from Jill Cole - very successfully directed The Fir Tree for both junior and senior groups at the end of the December term. We thanked James Barton for covering the first two terms, and by the end of the year, we were delighted to be able to appoint an experienced and capable new candidate to the freelance role of Youth Theatre Leader.

The Witham team participated in the Town Mayor's Holi Festival along with contributors from the HUB, the Bowes Museum and local schools.

Collaboration with Montalbo School enabled their children to perform their summer concert on a professional stage. Similarly, Barnard Castle School held their Music Scholar's concert in the Music Hall.

The Witham's relationship with the U3A continued to develop. The venue hosts the regular monthly meeting along with classes covering geography, geology and photography.

The Witham's health-related offer was expanded to include Best Foot Forward: dance for the over 65s who live independently, along with regular day-time and evening Yoga and Tai Chi classes.

Classes for those wishing to develop their drawing and painting skills were a regular feature of the

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2022

programme, included the always sold-out classes delivered by Anne Lee, an ever-popular local artist and committed volunteer.

The Witham welcomes The Influence Church which holds a regular Sunday evening service enhanced by the weekly Mini-Heroes' session for tiny-tots and the food and clothing delivery service for those in need. The Influence Church is important to its community and its location in the centre of Barnard Castle provides ease of access, especially for those without their own transport. The church provides The Witham with vital regular income.

The Highways Agency returned for a major face-to-face and live-streamed public hearing associated with the A66 road development. For a week they used every available space to be able to deliver a complex conference-style event.

In addition to ticket sales for The Witham's own activities, 2518 tickets were sold to support third-party activities including for the Castle Players, the Christmas Lights organizing team, and the Teesdale Operatic Society.

The Witham Room reverberated with a 10-year celebration for Dig-Ventures the organization that was formed on a mission to connect people with a love of archaeology with opportunities to actually do archaeology. Dig Ventures is led by co-founders Lisa Wescott-Wilkins and Brendon Wilkins and both were hosts at their celebration.

Other significant celebrations and commemorations included weddings and wakes with catering support from the café bar team.

In total, the team accommodated and serviced approximately 270 room bookings.

The three Hall Street studios continued to be fully occupied with organizations providing employment and volunteer opportunities to support their work.

The front-of-building gallery was fully occupied with a range of artists including an outstanding exhibition by local artist Tonya Mitchell.

The shop/box office/information point was further enhanced by the enthusiastic team of volunteers who took over the work previously done by Marilyn Normanton whom we thank for her contribution. All shop volunteers' efforts resulted in an increased contribution to overheads.

The café bar team continue to thrive by ensuring the quality of their home-made products and a warm welcome for all customers. The café space is insufficient to host all who now come, so the team use the gallery and the garden to ensure all can be accommodated.

Trustees continue to execute their accountability as custodians of the building. Regular maintenance is essential to protect the fabric of the heritage building. In parallel, ongoing new features are important, hence the introduction of acoustic curtains in the Music Hall to improve the quality of sound, especially for amplified music and spoken word.

Trustees developed and launched a Members Programme in the middle of the year. Trustees' purpose was to increase the voice of the community to help drive decisions in pursuit of something for everyone. Invitations were sent to volunteers and those who were making a financial contribution to charity. Over 30 people accepted invitations. Membership status provides for voting rights at the Witham Hall Ltd Annual General Meeting.

During the year Trustees work to regularize the status of the Barnard Castle Mechanics Institute (BCMI) and its formal relationship with the WHL. Based on advice previously issued by the Charity Commission the BCMI was formally registered as a Special Trust of the WHL, with the WHL acting as

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2022

the sole Corporate Trustee of the BCML. Mike Sweeting and Ian Brown deserve thanks for guiding this work to its conclusion.

During the year, Trustees recognized the need for formal separation between themselves in governance role and their acts and actions as unpaid staff. Expedient decisions made to drive down costs had, over a number of years, caused significant amounts of unpaid work to be undertaken by Trustees. However, for a successful ongoing operation, degrees of separation needed to be created between governance and service delivery. To achieve this, a decision was taken that in 2023 a Centre Director would be recruited to lead the staff and volunteer team.

The last act of the year was to make ready the café bar space for a refit to improve working conditions for staff and enable the continuing development of the food and drink offer that supports the whole community and cultural programme. Trustees are particularly grateful to Earnie Redfern, Peter Normanton and Roger Peat who did the lions' share of the refit work.

We continued to be grateful for the support of Arts Council England (ACE) and Durham County Council including from the Teesdale Action Partnership. Only with these sources of support and with similar support from other organizations can the operation continue. We also recognize the contributions made by individuals through regular financial support via Just Giving, by adding a donation when buying tickets or by dropping donations into boxes in the building. Each and every donation helps us deliver tomorrow and envision a future.

Financial Review

The financial statements show what the Trustees consider to be a satisfactory performance for the year.

The total income generated for the year was £388k and expenditure for the year was £395k, a net deficit on all funds of £6.7k. This figure includes restricted and unrestricted funds. The net increase in the unrestricted funds was £33.5k compared to £24.3k in the previous year.

With covid receding, a full year of programming and increased customer confidence, our events income was 40% higher than the previous year. Our café and bar sales increased by 47% reflecting the increase in footfall, activities in the building and the successful summer festival of music. Our income from room hires increased significantly through regular activities and one-off hires. The wage increase includes the higher number hours for catering staff generating and responding to increased sales. The core establishment was not restored to pre Covid levels. Costs were well controlled throughout the year but the savings in staff establishment were not sustainable into the future.

Reserves Policy

The company has a formal reserves policy which required the company to hold reserves equivalent to three months operating costs excluding depreciation. This is currently estimated at approximately £65,000, based on an assessment by the trustees. The trustees have decided to hold designated funds of £111,814 as per note 21 in the financial statements. Therefore, excluding these designated funds, the company had free reserves amounting to £97,443 as at 31 December 2022

Plans for Future Periods

Recruitment of the Centre Director was successfully completed in the early part of 2023 and Amy Hughes joined the Witham as Centre Director at the end of March 2023.

Our aim is to increase and develop our audiences and community support. There is a continuing challenge to develop funding support to ensure financial sustainability.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2022

Structure, Governance and Management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013. In March 2022 the widening of the membership scheme was approved to include membership through payment of subscription, and by invitation through contribution of expertise or donations, including donating time as volunteers.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation.

Organisation and governance

There were no changes in the Directors during the year. In February 2023 Gordon Duffy-McGhie joined the board and in April 2023 Ian Brown resigned. The trustees are planning to recruit further members of the board.

Barnard Castle Mechanics' Institute (BCMI)

In April 2022, under a scheme approved by the Charity Commission, the Witham Hall Ltd was appointed a sole trustee of the Barnard Castle Mechanics Institute(BCMI). The BCMI is now a special trust of the registered charity the Witham Hall Ltd (1146726). For all purposes WHL is the trustee of BCMI. WHL will manage and administer BCMI as a separate charity with its objects and assets, and report on it separately within the WHL accounts and formal reports. All the land and buildings form the permanent endowment for the BMCI, managed by the Witham Hall Ltd as the sole trustee.

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI . All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) (continued)**Year Ended 31 December 2022**

Reference and Administrative Details

Registered charity name The Witham Hall Ltd

Charity registration number 1146726

Company registration number 06959661

Principal office and registered office 3 Horsemarket
Barnard Castle
County Durham
DL12 8LY

The Trustees

Mrs N M Grace
Ms H E Spencer
Ms A S Burns (Appointed 1 January 2022)
Ms S Avery
Mr N P Hodges
Mr I Brown

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Small Company Provisions

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

The trustees' annual report was approved on 28.04.23 and signed on behalf of the board of trustees by:

Shelagh Dwyer

Ms S Avery
Trustee

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd

Year Ended 31 December 2022

I report to the trustees on my examination of the financial statements of The Witham Hall Ltd ('the charity') for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

J Ascroft

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Witham Hall Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	24,475	–	24,475	74,628
Charitable activities	6	345,949	17,406	363,355	300,138
Investment income	7	282	–	282	339
Total income		<u>370,706</u>	<u>17,406</u>	<u>388,112</u>	<u>375,105</u>
Expenditure					
Expenditure on charitable activities	8,9	382,162	12,804	394,966	333,119
Total expenditure		<u>382,162</u>	<u>12,804</u>	<u>394,966</u>	<u>333,119</u>
Net (expenditure)/income		<u>(11,456)</u>	<u>4,602</u>	<u>(6,854)</u>	<u>41,986</u>
Transfers between funds		44,975	(44,975)	–	–
Net movement in funds		<u>33,519</u>	<u>(40,373)</u>	<u>(6,854)</u>	<u>41,986</u>
Reconciliation of funds					
Total funds brought forward		184,800	129,627	314,427	272,441
Total funds carried forward		<u>218,319</u>	<u>89,254</u>	<u>307,573</u>	<u>314,427</u>

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

The notes on pages 11 to 22 form part of these financial statements.

The Witham Hall Ltd

Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	16	9,062	17,513
Current Assets			
Stocks	17	3,966	4,085
Debtors	18	35,967	4,282
Cash at bank and in hand		328,428	334,357
		<u>368,361</u>	<u>342,724</u>
Creditors: amounts falling due within one year	19	69,850	45,810
Net Current Assets		<u>298,511</u>	<u>296,914</u>
Total Assets Less Current Liabilities		<u>307,573</u>	<u>314,427</u>
Net Assets		<u>307,573</u>	<u>314,427</u>
Funds of the Charity			
Restricted funds		89,254	129,627
Unrestricted funds		218,319	184,800
Total charity funds	21	<u>307,573</u>	<u>314,427</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 08.04.23, and are signed on behalf of the board by:

N.M. Grace

Mrs N M Grace
Trustee

The notes on pages 11 to 22 form part of these financial statements.

The Witham Hall Ltd

Notes to the Financial Statements

Year Ended 31 December 2022

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, County Durham, DL12 8LY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

3. Accounting Policies *(continued)*

Depreciation

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

Website	- 20% straight line
Fixtures and fittings	- 20% reducing balance
Equipment	- 25% reducing balance & 33% straight line

Historical Interest Assets are not depreciated as their value is not considered to be impaired with the passing of time.

Impairment of Fixed Assets

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

Stocks

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

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.

Defined Contribution Plans

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

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

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

Taxation

The company 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 company 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.

4. Limited by Guarantee

The company is limited by guarantee. At 31 December 2022 there were six (2021 - five) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	14,387	–	14,387
Grants			
Covid recovery sustainability	4,000	–	4,000
Other grants	300	–	300

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2022

5. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Subscriptions			
Turret Subscriptions	5,788	–	5,788
	<u>24,475</u>	<u>–</u>	<u>24,475</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	16,479	5,500	21,979
Grants			
Job Retention Scheme	8,037	–	8,037
Covid recovery sustainability	–	30,950	30,950
Community Building Sustainability	–	5,000	5,000
Other grants	1,815	3,639	5,454
Subscriptions			
Turret Subscriptions	–	3,208	3,208
	<u>26,331</u>	<u>48,297</u>	<u>74,628</u>

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Arts Council grant - MOVE	–	5,546	5,546
Arts Council grant - Turrets	–	1,500	1,500
Events income	87,501	–	87,501
DCC Capital Repairs	–	9,360	9,360
Income from gallery and artists	2,351	–	2,351
Cafe and bar sales	175,491	–	175,491
Room hire and studio rental	58,411	–	58,411
Visitor information and shop income	17,400	–	17,400
CDCF grant - Warm Spaces	–	1,000	1,000
Other charitable income	4,795	–	4,795
	<u>345,949</u>	<u>17,406</u>	<u>363,355</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2022

6. Charitable Activities (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events income	61,399	440	61,839
DCC Capital Repairs	–	1,428	1,428
DCC Resilience	–	60,000	60,000
Arts Council Culture Recovery	–	5,000	5,000
Income from gallery and artists	4,081	–	4,081
Cafe and bar sales	118,929	–	118,929
Room hire and studio rental	32,511	–	32,511
Visitor information and shop income	15,501	–	15,501
Other charitable income	849	–	849
	<u>233,270</u>	<u>66,868</u>	<u>300,138</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>282</u>	<u>282</u>	<u>339</u>	<u>339</u>

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Educational, Cultural & Entertainment Activities	204,688	2,510	207,198
Support costs	177,474	10,294	187,768
	<u>382,162</u>	<u>12,804</u>	<u>394,966</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Educational, Cultural & Entertainment Activities	141,210	18,617	159,827
Support costs	166,401	6,891	173,292
	<u>307,611</u>	<u>25,508</u>	<u>333,119</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Educational, Cultural & Entertainment Activities	207,198	186,568	393,766	331,919
Governance costs	—	1,200	1,200	1,200
	<u>207,198</u>	<u>187,768</u>	<u>394,966</u>	<u>333,119</u>

10. Analysis of Support Costs

	Total 2022	Total 2021
	£	£
Staff costs	78,973	58,468
Premises	52,894	46,685
General office	8,607	8,656
Governance costs	1,200	1,200
Other costs	37,643	43,024
Depreciation	8,451	15,259
	<u>187,768</u>	<u>173,292</u>

11. Net (Expenditure)/Income

Net (expenditure)/income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	8,451	8,855
Loss on disposal of heritage assets	—	6,404
	<u>—</u>	<u>—</u>

12. Independent Examination Fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>1,200</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	144,570	112,152
Social security costs	3,783	949
Employer contributions to pension plans	1,703	1,050
	<u>150,056</u>	<u>114,151</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

13. Staff Costs *(continued)*

The average head count of employees during the year was 6 (2021: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Leadership team	1	2
Events, business support & cafe	5	4
	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee Remuneration and Expenses

The trustees received neither remuneration nor expenses during the current or previous year.

15. Transfers Between Funds

During the year £30,000 was transferred from the Durham County Council Resilience fund into general funds. This grant was to cover running costs in support of cultural and well being activities.

Other fund transfers relate to funds transferred from unrestricted funds to cover overspends on projects and balances transferred from restricted funds where they have been utilised to cover administration costs.

16. Tangible Fixed Assets

	Website £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 January 2022 and 31 December 2022	<u>10,060</u>	<u>8,397</u>	<u>40,341</u>	<u>58,798</u>
Depreciation				
At 1 January 2022	4,862	6,346	30,077	41,285
Charge for the year	<u>2,012</u>	<u>410</u>	<u>6,029</u>	<u>8,451</u>
At 31 December 2022	<u>6,874</u>	<u>6,756</u>	<u>36,106</u>	<u>49,736</u>
Carrying amount				
At 31 December 2022	<u>3,186</u>	<u>1,641</u>	<u>4,235</u>	<u>9,062</u>
At 31 December 2021	<u>5,198</u>	<u>2,051</u>	<u>10,264</u>	<u>17,513</u>

17. Stocks

	2022 £	2021 £
Café, bar and shop stock	<u>3,966</u>	<u>4,085</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2022

18. Debtors

	2022	2021
	£	£
Trade debtors	19,078	4,282
Prepayments	7,529	–
Accrued income	9,360	–
	<u>35,967</u>	<u>4,282</u>

19. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	17,077	10,476
Accruals	4,402	5,859
Social security and other taxes	10,297	6,325
Deferred income	38,074	23,055
Other creditors	–	95
	<u>69,850</u>	<u>45,810</u>

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,703 (2021: £1,050).

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2022

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
General funds	112,473	370,706	(373,711)	(12,025)	97,443
Cyclical Building Works	32,000	—	—	12,000	44,000
Stainthorpe Fund	14,814	—	—	—	14,814
Cultural Programme	8,000	—	—	—	8,000
Capital Funds	17,513	—	(8,451)	—	9,062
Centre Manager fund	—	—	—	45,000	45,000
	<u>184,800</u>	<u>370,706</u>	<u>(382,162)</u>	<u>44,975</u>	<u>218,319</u>

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
General funds	120,699	254,896	(298,597)	35,475	112,473
Cyclical Building Works	22,000	—	—	10,000	32,000
Stainthorpe Fund	14,770	44	—	—	14,814
Cultural Programme	3,000	5,000	—	—	8,000
Capital Funds	—	—	(9,014)	26,527	17,513
	<u>160,469</u>	<u>259,940</u>	<u>(307,611)</u>	<u>72,002</u>	<u>184,800</u>

Purpose of designated funds

Cyclical Building Works - To cover the future required expenditure for cyclical building works;

Stainthorpe Fund - To support live theatre and drama;

Cultural Programme - To support emerging artists in the local area.

Centre Manager fund- provision for the costs of appointing a Centre Manager

Restricted funds

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
DCC Witham Capital Funding	1,363	—	—	—	1,363
Arts Council Rebuilding Turrets	—	1,500	(60)	(1,440)	—
Other	1,139	—	(639)	—	500
Arts Council MOVE	10,939	5,546	(2,450)	(13,135)	900
Digital Drive Durham	—	—	—	—	—
DCC Capital Works	736	9,360	(9,655)	—	441

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2022

21. Analysis of Charitable Funds (continued)

DCC Resilience	67,500	–	–	(30,000)	37,500
Community Activities Fund	7,000	1,000	–	(400)	7,600
Community Building Sustainability	5,000	–	–	–	5,000
Covid Recovery Sustainability	30,950	–	–	–	30,950
Cultural Programme	5,000	–	–	–	5,000
	<u>129,627</u>	<u>17,406</u>	<u>(12,804)</u>	<u>(44,975)</u>	<u>89,254</u>

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
DCC Witham Capital Funding	1,363	–	–	–	1,363
Arts Council Rebuilding Turrets	12,431	3,208	(11,592)	(4,047)	–
Enriching Later Life	4,583	–	(3,150)	(1,433)	–
Arts Council	213	–	–	(213)	–
Kitchen Refit	1,678	–	–	(1,678)	–
Other	266	4,139	(3,000)	(266)	1,139
Arts Council MOVE	14,999	440	(4,500)	–	10,939
Digital Drive Durham	2,865	–	–	(2,865)	–
DCC Capital Works	2,574	1,428	(3,266)	–	736
DCC Resilience	30,000	60,000	–	(22,500)	67,500
Arts Council Cultural Recovery	34,000	5,000	–	(39,000)	–
Community Activities Fund	7,000	–	–	–	7,000
Community Building Sustainability	–	5,000	–	–	5,000
Covid Recovery Sustainability	–	30,950	–	–	30,950
Cultural Programme	–	5,000	–	–	5,000
	<u>111,972</u>	<u>115,165</u>	<u>(25,508)</u>	<u>(72,002)</u>	<u>129,627</u>

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2022

21. Analysis of Charitable Funds (continued)

Details of restricted funds

DCC Witham Capital Funding - To fund remedial and maintenance work;
Arts Council Rebuilding Turrets - To support the redevelopment of a youth theatre;
Enriching Later Life - To help connect older people with the arts, culture and heritage;
Arts Council - To fund Arts events held at The Witham;
Kitchen Refit - To fund the kitchen refit;
Arts Council MOVE - To fund a project for the development of audiences and participants for dance;
Digital Drive Durham - To fund the building of a new website;
DCC Capital Works - To fund remedial and maintenance work 2019-2021;
DCC Resilience - To support cultural and wellbeing activities;
Arts Council Cultural Recovery - To maintain cultural ecology affected by Covid-19;
Community Activities Fund - To support community engagement;
Covid Recovery Sustainability- to support sustainability post Covid 19;
Cultural programme - to support the delivery of the programme;
Other - To fund other smaller projects.

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	9,062	–	9,062
Current assets	279,107	89,254	368,361
Creditors less than 1 year	(69,850)	–	(69,850)
Net assets	218,319	89,254	307,573

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	17,513	–	17,513
Current assets	213,097	129,627	342,724
Creditors less than 1 year	(45,810)	–	(45,810)
Net assets	184,800	129,627	314,427

23. Barnard Castle Mechanics' Institute (Bcml)

The BCMI had no financial transactions during the year. The Witham Hall Ltd, as sole trustee, managed the land and buildings which form the permanent endowment of the BCMI. All costs associated with the land and buildings are included in the accounts of the Witham Hall Ltd.

The Witham Hall Ltd

Management Information

Year Ended 31 December 2022

The Following Pages Do Not Form Part of the Financial Statements.

The Witham Hall Ltd

Detailed Statement of Financial Activities

Year Ended 31 December 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	14,387	21,979
Job Retention Scheme	–	8,037
Covid recovery sustainability	4,000	30,950
Community Building Sustainability	–	5,000
Other grants	300	5,454
Turret Subscriptions	5,788	3,208
	<u>24,475</u>	<u>74,628</u>
Charitable activities		
Arts Council grant - MOVE	5,546	–
Arts Council grant - Turrets	1,500	–
Events income	87,501	61,839
DCC Capital Repairs	9,360	1,428
DCC Resilience	–	60,000
Arts Council Culture Recovery	–	5,000
Income from gallery and artists	2,351	4,081
Cafe and bar sales	175,491	118,929
Room hire and studio rental	58,411	32,511
Visitor information and shop income	17,400	15,501
CDCF grant - Warm Spaces	1,000	–
Other charitable income	4,795	849
	<u>363,355</u>	<u>300,138</u>
Investment Income		
Bank interest receivable	282	339
	<u>282</u>	<u>339</u>
Total income	<u>388,112</u>	<u>375,105</u>

The Witham Hall Ltd

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 December 2022

	2022 £	2021 £
Expenditure		
<i>Activities undertaken directly</i>		
Cafe, bar and shop stock	62,170	37,063
Wages and salaries	71,083	55,683
Workshops and Turrets costs	18,981	15,917
Other costs	10,848	6,680
Cost of events	44,116	44,484
	<u>207,198</u>	<u>159,827</u>
<i>Support costs</i>		
Wages and salaries	73,487	56,469
Employer's NIC	3,783	949
Pension costs	1,703	1,050
Rates & water	1,809	708
Light & heat	19,161	15,355
Repairs & maintenance	22,380	22,785
Insurance	5,681	5,302
Other premises costs	3,863	2,535
Legal and professional fees	17,071	25,536
Office costs	8,607	8,656
Depreciation	8,451	8,855
Loss on disposal of assets	—	6,404
Other costs	2,394	1,208
Equipment purchase and leasing	9,947	7,072
Staff recruitment, training and expenses	1,059	1,836
Advertising	6,706	5,322
Irrecoverable VAT	466	2,050
	<u>186,568</u>	<u>172,092</u>
Governance costs		
Governance costs - accountancy fees	<u>1,200</u>	<u>1,200</u>
Total expenditure	<u>394,966</u>	<u>333,119</u>
Net (expenditure)/income	<u>(6,854)</u>	<u>41,986</u>

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

The Witham Hall Ltd
Financial Statements
For the Year Ending
31 December 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Witham Hall Ltd

Financial Statements

Year Ended 31 December 2021

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The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 December 2021

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

Objectives and Activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinction of sex, political, religious or other opinions, by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education, to promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lectures and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

In setting the objects and planning the activities of the Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

These charitable Objects are identical with those of the Barnard Castle Mechanics' Institute and Witham Hall Community Association which owns the land and buildings occupied by WHL.

Achievements and Performance

It would not be an understatement to say that 2021 was a challenge. The Covid-19 pandemic continued to bring circumstances that were beyond any of our expectations - and certainly outside the plans we had made for the year.

The Trustees would like to pay tribute to all who found their own special way of supporting The Witham whilst we tried to remain relevant to our community, including during the periods of enforced closure.

The small staff team worked tirelessly, whenever circumstances allowed. They were personally impacted by periods of closure, but always returned with smiles for their customers and with ideas for making the most of what could be done. Trustees were able to take advantage of Government-related Covid support through the Arts Council and Durham County Council, and the Coronavirus Job Retention Scheme and by so doing, were able to avoid staff redundancies.

The small army of volunteers was indispensable - turning their hands to new tasks and providing mutual support for each other. We are very grateful for the loyalty, flexibility and hard work of our volunteers.

Everyone involved in the operation played a role in risk assessment and in the rigorous deployment of social-distancing and cleaning regimes.

The first two months of the year were especially difficult. Our doors were closed and by March they could only re-open for a limited takeaway offer - and even this had to be delivered through the gallery window which was jolly cold for those involved in that service.

When some of the Covid-related constraints were relaxed we were able to reopen and take advantage of the large garden at the rear of the building. The use of the garden meant that we were able to offer a safe, but convivial space to those emerging in search of contact with friends and family.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2021

The Witham Unlocked programme in the garden over the summer was a huge success. For 10 consecutive weeks there was music and dancing - the performers set up in the garden and provided free entertainment for regular customers and for those who poked their nose into The Witham for the very first time. Old and new faces alike were warmly welcomed. The enhancement of the garden to include three small stage areas was assisted by a grant from Teesdale Action Partnership for which we were very grateful.

Following the departure of our Centre Manager, The Northern Heartlands team stepped in and accepted a short-term contract to support the continuing development of the cultural programme. Led by Jill Cole they did a great job, again in less than enviable circumstances

As we slowly re-established the performance programme, we were delighted to welcome our audience, although there was understandable caution with lower levels of attendance. Old and new friends found refreshment and company, and supported us through their use of the café. The outside area proved an invaluable resource as well as the ability to spread tables in the café and gallery.

The first indoor cultural event was a classical piano concert given by Ida Pelliccioli. Her programme was extremely well received and was definitely the catalyst that was needed to encourage people into the building.

In summary, the cultural programme included 37 separate performances including film, music, musical theatre, screenings from national institutions, spoken word and theatre. In total 4166 tickets (excluding comedy) were sold. Highlights of the year included:

- The Haddock and Chips theatre production linked to the local fish and chip shop. Discounted meals were eaten in the Music Hall
- The Adele tribute band created a memorable evening of dancing
- The Teesdale Operatic Society, promoted by Dawn Trevor, had sell-out performances of Joseph
- The political commentator, Steve Richards created and delivered a thought-provoking Rock and Roll Politics show
- Tom Rolfe Productions brought pantomime to The Witham for the very first time. There were 22 performances of Sleeping Beauty - one Barnard Castle resident was definitely in the audience at least 3 times!

There were 8 exhibitions in the gallery. These provided profile and income opportunities for professional and semi-professional artists.

The Witham team continue to seek to provide something for everyone. This core value underpins all decisions relating to what we offer the public.

The range of classes and use of our meetings rooms was reduced as a result of the pandemic. In the latter part of the year we welcomed back the U3A for their regular meetings. Craft markets returned with stalls selling new 'goodies' created during the lockdown periods. Meeting rooms were filled with participants for Meditation and Man Health. Art-related classes resumed, including life-drawing.

Turrets, the Witham's youth theatre resumed their weekly sessions - they were more than ready to give up meeting by zoom and start face-to-face interactions. The junior group performed Lockdown Land - using some of their Zoom experiences - and delighted their audience of almost 100 ticket buyers. Three new members signed up on the night!

Partnerships were rekindled, including with Castle Players, the Barnard Castle Brass Band and Peter Dixon the promoter of Funny Way To Be Comedy.

2021 was a very busy year for comedy with socially-distanced performances whenever the rules allowed. Behind the scenes, 5 shows were cancelled because artists' tours were not going ahead and 7 shows were postponed. However, a total of 20 shows did take place from May to December with 13

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2021

selling out completely. The combined audiences for comedy shows was just in excess of 4000 people. Highlights include the first ever performance of Jason Manford's new tour show and the Work in Progress show version of their podcast by Chris and Rosie Ramsey which went on to sell out in multiple arenas around the UK.

The Hall Street Studios were occupied throughout the year. The three licence holders were able to operate within government restrictions.

We continue to be grateful for the support of Arts Council England and Durham County Council. Only with these sources of support can there be a sense of optimism for 2022 and beyond.

Financial Review

The impact of the pandemic proved challenging for the second year.

The financial statements show the performance for the year which the Trustees consider to be satisfactory.

The total income generated for the year was £375k and the expenditure for the year was £333k, a net surplus of £42k. These figures include restricted funds.

The net income on unrestricted funds was £24k. The centre was open for a longer period than in 2020. This, combined with the improvements in our café, retail and outside area, led to an increase of £104k in charitable income. Spend on charitable activities rose by £58k year on year, reflecting effective cost control and a cautious approach to increasing the staff establishment.

The funding from Durham County Council, and covid recovery funds have been important contributors to the positive financial outcomes over the last two, challenging years.

Reserves policy

The company has a formal reserves policy which requires the company to hold reserves equivalent to three months operating costs excluding depreciation. This is currently estimated at approximately £65,000 as per an assessment by the trustees. The trustees have decided to hold designated funds totalling £72,327 as per note 21 in the financial statements. Therefore, excluding these designated amounts the company had free reserves amounting to £112,473 as at 31 December 2021 which is in excess of the level of reserves required in the reserves policy.

Plans for Future Periods

The Trustees and the team continue to be committed to seeking ways to widen our appeal, delivery community benefit and improve our financial base. The operation has a very small paid workforce and the past two years it has relied on the significant input of the volunteer Trustees. In the next two years it will be important to invest in our team and develop funding support to ensure continuing financial sustainability.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2021

Structure, Governance and Management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation.

Organisation and governance

Sadly, Susan Coffer the Centre Manager left the team at the end of the first quarter. Susan assessed the constraints caused by the pandemic and decided that the circumstances which prevailed would not allow her to deliver her plans for a staff-led operation delivering an innovative cultural programme. Susan left a foundation from which we continue to benefit. Her departure created an opportunity for Suzanne Wallace to step into a bigger role: she has been appointed as Operations Manager and is dedicated to finding ways of making things happen across the operation, even in very constrained circumstances.

During the year, marketing was ably supported by Jane Woodward. Like Suzanne, Jane stepped into a new role with new responsibilities and she did so with thoughtfulness, skill and dedication.

In March 2021, Jill Cole stepped down as a Trustee. We are very grateful for Jill's input and enthusiasm supporting the Witham. In January 2022 Ada Burns returned as a Trustee after a short break.

Following the AGM in 2021, the Trustees have developed plans for widening the membership to better represent our supporters in the local community. The introduction of membership by subscription was approved in March 2022 and will be implemented during the year.

In April 2022, under a scheme approved by the Charity Commission, the Witham Hall Ltd was appointed a sole trustee of the Barnard Castle Mechanics Institute (BCMI). The BCMI is now a special trust of the registered charity the Witham Hall Ltd (1146726). For all purposes WHL is the trustee of BCMI. WHL will manage and administer BCMI as a separate charity with its objects and assets, and report on it separately within the WHL accounts and formal reports. All the land and buildings form the permanent endowment for the BCMI, managed by the Witham Hall Ltd as the sole trustee.

The Witham Hall Ltd

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year Ended 31 December 2021

Reference and Administrative Details

Registered charity name The Witham Hall Ltd

Charity registration number 1146726

Company registration number 06959661

Principal office and registered office 3 Horsemarket
Barnard Castle
County Durham
DL12 8LY

The Trustees

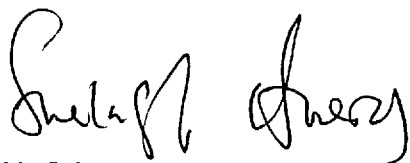
Mrs N M Grace
Ms J R Cole (Resigned 24 March 2021)
Ms H E Spencer
Ms A S Burns (Appointed 1 January 2022)
Ms S Avery
Mr N P Hodges
Mr I Brown

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Small Company Provisions

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

The trustees' annual report was approved on 25-04-22 and signed on behalf of the board of trustees by:



Ms S Avery
Trustee

The Witham Hall Ltd

Independent Examiner's Report to the Trustees of The Witham Hall Ltd

Year Ended 31 December 2021

I report to the trustees on my examination of the financial statements of The Witham Hall Ltd ('the charity') for the year ended 31 December 2021.

Responsibilities and Basis of Report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

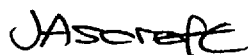
Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The Witham Hall Ltd

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 December 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	26,331	48,297	74,628	153,944
Charitable activities	6	233,270	66,868	300,138	230,897
Investment income	7	339	–	339	677
Total income		<u>259,940</u>	<u>115,165</u>	<u>375,105</u>	<u>385,518</u>
Expenditure					
Expenditure on charitable activities	8,9	307,611	25,508	333,119	301,405
Total expenditure		<u>307,611</u>	<u>25,508</u>	<u>333,119</u>	<u>301,405</u>
Net income		<u>(47,671)</u>	<u>89,657</u>	<u>41,986</u>	<u>84,113</u>
Transfers between funds		72,002	(72,002)	–	–
Net movement in funds		<u>24,331</u>	<u>17,655</u>	<u>41,986</u>	<u>84,113</u>
Reconciliation of funds					
Total funds brought forward		160,469	111,972	272,441	188,328
Total funds carried forward		<u>184,800</u>	<u>129,627</u>	<u>314,427</u>	<u>272,441</u>

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

The notes on pages 9 to 21 form part of these financial statements.

The Witham Hall Ltd

Statement of Financial Position

31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	16	17,513	25,479
Current Assets			
Stocks	17	4,085	3,496
Debtors	18	4,282	6,563
Cash at bank and in hand		334,357	256,969
		<u>342,724</u>	<u>267,028</u>
Creditors: amounts falling due within one year	19	45,810	20,066
Net Current Assets		<u>296,914</u>	<u>246,962</u>
Total Assets Less Current Liabilities		<u>314,427</u>	<u>272,441</u>
Net Assets		<u>314,427</u>	<u>272,441</u>
Funds of the Charity			
Restricted funds		129,627	111,972
Unrestricted funds		184,800	160,469
Total charity funds	21	<u>314,427</u>	<u>272,441</u>

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

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 April 2022 and are signed on behalf of the board by:

N. M. Grace

Mrs N M Grace
Trustee

The notes on pages 9 to 21 form part of these financial statements.

The Witham Hall Ltd

Notes to the Financial Statements

Year Ended 31 December 2021

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, County Durham, DL12 8LY.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

There are no material uncertainties about the charity's ability to continue.

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. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

3. Accounting Policies *(continued)*

Income

All income is included in the statement of financial activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity, being the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market.

Investment income is included when receivable.

Income from charitable trading activity is accounted for when earned.

Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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.

Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

Tangible Assets

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

3. Accounting Policies *(continued)*

Depreciation

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

Website	- 20% straight line
Fixtures and fittings	- 20% reducing balance
Equipment	- 25% reducing balance & 33% straight line

Historical Interest Assets are not depreciated as their value is not considered to be impaired with the passing of time.

Impairment of Fixed Assets

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

Stocks

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

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.

Defined Contribution Plans

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

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

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Creditors

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

Taxation

The company 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 company 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.

4. Limited by Guarantee

The company is limited by guarantee. At 31 December 2021 there were five (2020 - seven) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	16,479	5,500	21,979
Friends of the Witham	—	—	—
Gift Aid	—	—	—
Legacies			
Legacies	—	—	—

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2021

5. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Arts Council Emergency Response Fund	—	—	—
Covid-19 Leisure & Hospitality	—	—	—
ARC Cultural Programme	—	—	—
Job Retention Scheme	8,037	—	8,037
Covid recovery sustainability	—	30,950	30,950
Community Building Sustainability	—	5,000	5,000
Other grants	1,815	3,639	5,454
Sponsorship			
Sponsorship	—	—	—
Subscriptions			
Turret Subscriptions	—	3,208	3,208
	<u>26,331</u>	<u>48,297</u>	<u>74,628</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	14,374	—	14,374
Friends of the Witham	1,615	—	1,615
Gift Aid	2,943	—	2,943
Legacies			
Legacies	14,770	—	14,770
Grants			
Arts Council Emergency Response Fund	25,000	—	25,000
Covid-19 Leisure & Hospitality	25,000	—	25,000
ARC Cultural Programme	3,000	—	3,000
Job Retention Scheme	51,490	—	51,490
Covid recovery sustainability	—	—	—
Community Building Sustainability	—	—	—
Other grants	—	—	—
Sponsorship			
Sponsorship	5,000	7,000	12,000
Subscriptions			
Turret Subscriptions	3,752	—	3,752
	<u>146,944</u>	<u>7,000</u>	<u>153,944</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

6. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events income	61,399	440	61,839
DCC Capital Repairs	–	1,428	1,428
DCC Resilience	–	60,000	60,000
Arts Council Culture Recovery	–	5,000	5,000
Income from gallery and artists	4,081	–	4,081
Cafe and bar sales	118,929	–	118,929
Room hire and studio rental	32,511	–	32,511
Visitor information and shop income	15,501	–	15,501
Other charitable income	849	–	849
	<u>233,270</u>	<u>66,868</u>	<u>300,138</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Events income	43,414	–	43,414
DCC Capital Repairs	–	25,901	25,901
DCC Resilience	–	30,000	30,000
Arts Council Culture Recovery	–	45,000	45,000
Income from gallery and artists	1,702	–	1,702
Cafe and bar sales	52,801	–	52,801
Room hire and studio rental	20,903	–	20,903
Visitor information and shop income	9,192	–	9,192
Other charitable income	1,075	909	1,984
	<u>129,087</u>	<u>101,810</u>	<u>230,897</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>339</u>	<u>339</u>	<u>677</u>	<u>677</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

8. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Educational, Cultural & Entertainment Activities	141,210	18,617	159,827
Support costs	166,401	6,891	173,292
	<u>307,611</u>	<u>25,508</u>	<u>333,119</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Educational, Cultural & Entertainment Activities	105,282	13,919	119,201
Support costs	144,710	37,494	182,204
	<u>249,992</u>	<u>51,413</u>	<u>301,405</u>

9. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
Educational, Cultural & Entertainment Activities	159,827	172,092	331,919	299,305
Governance costs	–	1,200	1,200	2,100
	<u>159,827</u>	<u>173,292</u>	<u>333,119</u>	<u>301,405</u>

10. Analysis of Support Costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Staff costs	58,468	58,468	82,705
Premises	46,685	46,685	56,020
General office	8,656	8,656	9,018
Governance costs	1,200	1,200	2,100
Other costs	43,024	43,024	25,204
Depreciation	15,259	15,259	7,157
	<u>173,292</u>	<u>173,292</u>	<u>182,204</u>

11. Net Income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	8,855	6,864
Loss on disposal of heritage assets	<u>6,404</u>	<u>293</u>

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

12. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,200</u>	<u>2,100</u>

13. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	112,152	135,189
Social security costs	949	2,170
Employer contributions to pension plans	<u>1,050</u>	<u>1,279</u>
	<u>114,151</u>	<u>138,638</u>

The average head count of employees during the year was 13 (2020: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Leadership team	2	2
Events, business support & cafe	<u>4</u>	<u>4</u>
	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee Remuneration and Expenses

The trustees received neither remuneration nor expenses during the current or previous year.

15. Transfers Between Funds

The fund transfers relate to funds transferred from unrestricted funds to cover overspends on projects and balances transferred from restricted funds where they have been utilised to cover administration costs.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2021

16. Tangible Fixed Assets

	Website £	Fixtures and fittings £	Equipment £	Historical Interest Assets £	Total £
Cost					
At 1 January 2021	10,060	8,497	42,861	6,245	67,663
Additions	–	500	6,793	–	7,293
Disposals	–	(600)	(9,313)	(6,245)	(16,158)
At 31 December 2021	10,060	8,397	40,341	–	58,798
Depreciation					
At 1 January 2021	2,850	6,253	33,081	–	42,184
Charge for the year	2,012	549	6,294	–	8,855
Disposals	–	(456)	(9,298)	–	(9,754)
At 31 December 2021	4,862	6,346	30,077	–	41,285
Carrying amount					
At 31 December 2021	5,198	2,051	10,264	–	17,513
At 31 December 2020	7,210	2,244	9,780	6,245	25,479

17. Stocks

	2021 £	2020 £
Café, bar and shop stock	4,085	3,496

18. Debtors

	2021 £	2020 £
Trade debtors	4,282	6,351
Other debtors	–	212
	4,282	6,563

19. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,476	7,611
Accruals and deferred income	28,914	8,549
Social security and other taxes	6,325	3,252
Other creditors	95	654
	45,810	20,066

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

20. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,050 (2020: £1,279).

21. Analysis of Charitable Funds

Unrestricted funds

	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	120,699	254,896	(298,597)	35,475	112,473
Cyclical Building Works	22,000	–	–	10,000	32,000
Stainthorpe Fund	14,770	44	–	–	14,814
Cultural Programme	3,000	5,000	–	–	8,000
Capital Funds	–	–	(9,014)	26,527	17,513
	<u>160,469</u>	<u>259,940</u>	<u>(307,611)</u>	<u>72,002</u>	<u>184,800</u>

	At 1 January 2020	Income	Expenditure	Transfers	At 31 December 2020
	£	£	£	£	£
General funds	99,155	258,938	(249,992)	12,598	120,699
Cyclical Building Works	22,000	–	–	–	22,000
Stainthorpe Fund	–	14,770	–	–	14,770
Cultural Programme	–	3,000	–	–	3,000
Capital Funds	–	–	–	–	–
	<u>121,155</u>	<u>276,708</u>	<u>(249,992)</u>	<u>12,598</u>	<u>160,469</u>

Purpose of designated funds

Cyclical Building Works - To cover the future required expenditure for cyclical building works;
 Stainthorpe Fund - To support live theatre and drama;
 Cultural Programme - To support emerging artists in the local area.

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2021

21. Analysis of Charitable Funds (continued)

Restricted funds

	At 1 January 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
DCC Witham Capital Funding	1,363	—	—	—	1,363
Arts Council Rebuilding Turrets	12,431	3,208	(11,592)	(4,047)	—
CDCF Healthy Communities	—	—	—	—	—
Enriching Later Life	4,583	—	(3,150)	(1,433)	—
Arts Council	213	—	—	(213)	—
Kitchen Refit	1,678	—	—	(1,678)	—
Other	266	4,139	(3,000)	(266)	1,139
Arts Council MOVE	14,999	440	(4,500)	—	10,939
Digital Drive Durham	2,865	—	—	(2,865)	—
CDCF Dayco Fund	—	—	—	—	—
DCC Capital Works	2,574	1,428	(3,266)	—	736
DCC Resilience	30,000	60,000	—	(22,500)	67,500
Arts Council Culture Recovery	34,000	5,000	—	(39,000)	—
Community Activities Fund	7,000	—	—	—	7,000
Community Building Sustainability	—	5,000	—	—	5,000
Covid Recovery Sustainability	—	30,950	—	—	30,950
Cultural Programme	—	5,000	—	—	5,000
	<u>111,972</u>	<u>115,165</u>	<u>(25,508)</u>	<u>(72,002)</u>	<u>129,627</u>

	At 1 January 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
DCC Witham Capital Funding	2,395	—	(1,032)	—	1,363
Arts Council Rebuilding Turrets	13,499	609	(2,357)	680	12,431
CDCF Healthy Communities	5,890	—	—	(5,890)	—
Enriching Later Life	11,456	300	(4,880)	(2,293)	4,583
Arts Council	284	—	(71)	—	213

The Witham Hall Ltd

Notes to the Financial Statements (continued)

Year Ended 31 December 2021

21. Analysis of Charitable Funds (continued)

Kitchen Refit	2,457	–	(779)	–	1,678
Other	355	–	(89)	–	266
Arts Council MOVE	25,959	–	(7,078)	(3,882)	14,999
Digital Drive Durham	3,665	–	(800)	–	2,865
CDCF Dayco Fund	1,213	–	–	(1,213)	–
DCC Capital Works	–	25,901	(23,327)	–	2,574
DCC Resilience	–	30,000	–	–	30,000
Arts Council Culture Recovery	–	45,000	(11,000)	–	34,000
Community Activities Fund	–	7,000	–	–	7,000
	<u>67,173</u>	<u>108,810</u>	<u>(51,413)</u>	<u>(12,598)</u>	<u>111,972</u>

Details of restricted funds

DCC Witham Capital Funding - To fund remedial and maintenance work;
 Arts Council Rebuilding Turrets - To support the redevelopment of a youth theatre;
 CDCF Healthy Communities - To fund the advancement of people's physical and mental health, wellbeing and safety;
 Enriching Later Life - To help connect older people with the arts, culture and heritage;
 Arts Council - To fund Arts events held at The Witham;
 Kitchen Refit - To fund the kitchen refit;
 Arts Council Building Fundraising Capacity - To support the building of capacity to raise funds from private giving and the diversification of income streams to ensure increased resilience;
 Arts Council MOVE - To fund a project for the development of audiences and participants for dance;
 Digital Drive Durham - To fund the building of a new website;
 CDCF Dayco Fund - To strengthen the future capability of the entity;
 DCC Capital Works - To fund remedial and maintenance work 2019-2021;
 DCC Resilience - To support cultural and wellbeing activities;
 Arts Council Cultural Recovery - To maintain cultural ecology affected by Covid-19;
 Community Activities Fund - To support community engagement;
 Community Building sustainability - to support post Covid 19 recovery;
 Covid Recovery sustainability- to support sustainability post Covid 19;
 Cultural programme - to support the delivery of the programme;
 Other - To fund other smaller projects.

The Witham Hall Ltd

Notes to the Financial Statements *(continued)*

Year Ended 31 December 2021

22. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	17,513	–	17,513
Current assets	213,097	129,627	342,724
Creditors less than 1 year	(45,810)	–	(45,810)
Net assets	184,800	129,627	314,427

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	20,457	5,022	25,479
Current assets	160,078	106,950	267,028
Creditors less than 1 year	(20,066)	–	(20,066)
Net assets	160,469	111,972	272,441

23. Related Parties

Mr N P Hodges, trustee, is a governor at Barnard Castle School. Included in costs of other trading activities is £Nil (2020 - £1,002) in relation to services provided from Barnard Castle School to the charity. Included in other trading activities income is £Nil (2020 - £Nil) in relation to services provided to Barnard Castle School.

Ms J R Cole, trustee, is a director of Northern Heartlands which rents 2 studios for £420 per month.

The Witham Hall Ltd

Management Information

Year Ended 31 December 2021

The Following Pages Do Not Form Part of the Financial Statements.

The Witham Hall Ltd

Detailed Statement of Financial Activities

Year Ended 31 December 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	21,979	14,374
Friends of the Witham	–	1,615
Gift Aid	–	2,943
Legacies	–	14,770
Arts Council Emergency Response Fund	–	25,000
Covid-19 Leisure & Hospitality	–	25,000
ARC Cultural Programme	–	3,000
Job Retention Scheme	8,037	51,490
Covid recovery sustainability	30,950	–
Community Building Sustainability	5,000	–
Other grants	5,454	–
Sponsorship	–	12,000
Turret Subscriptions	3,208	3,752
	<u>74,628</u>	<u>153,944</u>
Charitable activities		
Events income	61,839	43,414
DCC Capital Repairs	1,428	25,901
DCC Resilience	60,000	30,000
Arts Council Culture Recovery	5,000	45,000
Income from gallery and artists	4,081	1,702
Cafe and bar sales	118,929	52,801
Room hire and studio rental	32,511	20,903
Visitor information and shop income	15,501	9,192
Other charitable income	849	1,984
	<u>300,138</u>	<u>230,897</u>
Investment income		
Bank interest receivable	339	677
	<u>339</u>	<u>677</u>
Total income	<u>375,105</u>	<u>385,518</u>

The Witham Hall Ltd

Detailed Statement of Financial Activities *(continued)*

Year Ended 31 December 2021

	2021 £	2020 £
Expenditure		
<i>Activities undertaken directly</i>		
Cafe, bar and shop stock	37,063	20,959
Wages and salaries	55,683	55,933
Workshop and Turrets costs	15,917	8,940
Other costs	6,680	7,425
Cost of events	44,484	25,944
	<u>159,827</u>	<u>119,201</u>
<i>Support costs</i>		
Wages and salaries	56,469	79,256
Employer's NIC	949	2,170
Pension costs	1,050	1,279
Rates & water	708	1,348
Light & heat	15,355	12,828
Repairs & maintenance	22,785	34,438
Insurance	5,302	5,200
Other premises costs	2,535	2,206
Legal and professional fees	25,536	11,651
Office costs	8,656	9,018
Depreciation	8,855	6,864
Loss on disposal of assets	6,404	293
Other costs	1,208	4,215
Equipment purchase and leasing	7,072	—
Staff recruitment, training and expenses	1,836	—
Advertising	5,322	2,583
Irrecoverable VAT	2,050	2,697
Bad debts	—	4,058
	<u>172,092</u>	<u>180,104</u>
Governance costs		
Governance costs - accountancy fees	<u>1,200</u>	<u>2,100</u>
Total expenditure	<u>333,119</u>	<u>301,405</u>
Net income	<u>41,986</u>	<u>84,113</u>

THE WITHAM HALL LIMITED

England & Wales - Charity number 1146726

Accounts

COMPANY REGISTRATION NUMBER: 06959661
CHARITY REGISTRATION NUMBER: 1146726

THE WITHAM HALL LIMITED
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

ALLEN SYKES LTD
Chartered Accountants
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

	Pages
Trustees' annual report (incorporating the directors' report)	1 to 6
Independent examiner's report to the trustees	7 to 8
Statement of financial activities (including income and expenditure account)	9
Statement of financial position	10 to 11
Statement of cash flows	12
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THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
YEAR ENDED 31 DECEMBER 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and administrative details

Registered charity name The Witham Hall Limited

Charity registration number 1146726

Company registration number 06959661

Principal office and registered office 3 Horsemarket
Barnard Castle
Co Durham
DL12 8LY

The trustees

Ms N M Grace	
Ms J R Cole	(Retired 24 March 2021)
Ms H E Spencer	
Ms A S Burns	(Retired 23 February 2021)
Ms S Avery	
Ms L J Winstanley	(Retired 28 September 2020)
Mr N P Hodges	
Mr I Brown	(Appointed 16 April 2020)

Independent examiner Mrs Jillian Hindmarsh FCA
5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
(continued)
YEAR ENDED 31 DECEMBER 2020

Structure, governance and management

The Witham Hall Limited is an incorporated charity, registered with Companies' House on 11 July 2009 and as a charity with the Charity Commission on 30 March 2012.

The Articles of Association of WHL require a minimum of three Directors with no maximum number specified. New Directors may be appointed by the existing Directors at any General Meeting, or may be proposed to the Directors by any Member. The Membership of WHL comprises all of the Directors and all those whose former membership of the Barnard Castle Mechanics' Institute and Witham Hall Community Association was transferred to WHL at 1 January 2013.

The Management Committee of WHL comprises of all Directors and the Executive Director of the organisation.

Organisation and governance

During the year there were changes to the Board. Sadly, Lynda Wynstanley resigned for personal reasons. Ian Brown joined the Trustee group and brought with him a wealth of governance experience. The changes to the staff team included the departure of our Programming and Marketing Manager, Administrator, Technician and a long serving Catering assistant. Colleagues who moved on did so with our thanks and appreciation for their individual contributions.

Objectives and activities

The objects of The Witham Hall Limited are:

To promote the benefit of the inhabitants of the area of benefit without distinction of sex, political, religious or other opinions, by associating the local authorities, voluntary organisations and the inhabitants in a common effort to advance education, to promote science, art, literature and the spread of knowledge and to provide facilities for meetings, lectures and classes and other forms of recreation and leisure time occupation with the object of improving the conditions of life for the inhabitants.

In setting the objects and planning the activities of the Trust, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

These charitable Objects are identical with those of the Barnard Castle Mechanics' Institute and Witham Hall Community Association which owns the land and buildings occupied by WHL.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
(continued)

YEAR ENDED 31 DECEMBER 2020

Achievements and performance

Planning for 2020 was underpinned by the optimism of the Witham Trustees and staff who had continued to build on the newly found successes of 2018 and 2019. The improved financial position of each of those years drove the decisions to expect positive increases in 2020.

Our existence continued to create employment for local people, particularly young people through our café/bar. We support the tourist economy by being the Visitor Information point and as a visitor attraction in our own right. Our prominent position on the main street provides a focal point for the town, we add vibrancy through our daytime and evening offer and we are a significant player in the town's economy and sustainability.

Aware of our role in the community, staff and Trustees began the year very conscious of our need, as a community arts centre, to reach out to our customer base. Live performances would always be the main activity in the Music Hall, although occasionally used for craft and Farmers' Markets, Turrets and volunteer meetings. A wide range of community-focused activities fill other spaces in the building. Effective relationships had been established with artists and their agents. Similarly effective relationships with convenors were benefiting the provision of Turrets youth theatre, adult art classes, dance sessions, meditation, pilates, the U3A and ManHealth.

The programme planned for 2020 recognised that within our catchment area we find both wealth and deprivation. Decisions were driven by the need to be inclusive, based on the belief that opportunities for accessing culture should not be dependent on background or postcode. Planning decisions relating to ticket pricing recognised the need for affordability. Concessionary tickets are available for lower-income groups and young people. Full price tickets rarely exceed £20. When needed, free-of-charge access is arranged.

Public access to the gallery is always free whenever open. Unfortunately, the gallery remained dark for most of the year with only two exhibitions rather than the 12 that had been in the plan. Early in the year, in conjunction with Upper Teesdale Agricultural Support Service (UTASS) a delightful exhibition provided a showcase for the talent of 12 residents who learned the art of model making with results inspired by the Teesdale landscape. We are grateful for the support of the County Durham Community Foundation to deliver this as part of our Enriching later life project. Later in the year the second exhibition included works by 2 local artists, one with work focusing on landscape, the other with exquisite images of moths and birds.

The staff team, supported by an active group of Trustees, planned for an ambitious artistic programme enhanced by a full range of community-focused activities and the continuing success of the now vibrant trading arm of the café/bar and shop. The year began with full occupancy of the Hall Street Studios, thanks in part to some pro bono actions by George F White. Grants to support both projects and core costs had been secured. Tight financial controls were exercised through diligent housekeeping by the Finance Subgroup on behalf of the Board. Unsurprisingly, the plan for the year was severely jolted by the Covid-19 pandemic. Decisions to open, offer restricted services and close were all driven by the government's decisions and road map.

Sadly, on 20 March the Witham closed in accordance with the government response to the Covid 19 epidemic. The pandemic introduced the draining activity of cancel, reschedule and cancel again the planned cultural programme and community events. This continued each time the regulations changed throughout the late spring and summer months and again in the late Autumn.

THE WITHAM HALL LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

(continued)

YEAR ENDED 31 DECEMBER 2020

The Witham made a successful application for support from the Arts Council England (ACE) emergency funding and the ACE cultural recovery funding. Trustees took advantage of the Coronavirus Job Retention Scheme. We also received funding from the government's Retail, Hospitality & Leisure grant.

However, continued loss of box office and the impact on trading created significant financial disruption to the plan for 2020. Uncertainty impacted decisions on the development of the cultural programme as it did on staffing decisions. The staff team were constantly alert to possibilities for continued trading, including the reassignment of the cafe/bar operations to an intermittent take-away service. However, the pandemic impacted the decisions for 2 studio licensees. The change of occupation of studios in the latter part of the year led to a reduction in rental income.

Core costs were constantly monitored. Trustees assumed roles beyond governance to support the skeletal staff. Volunteers, who are key to The Witham's operation, were unstinting in their generosity seeking all opportunities to provide their time and energy to underpin any possible level of service to the community. We are blessed with a volunteer team who exhibit huge passion for the charity and all of its efforts to meet the needs and expectations of residents and visitors.

We appreciate the continued support and guidance from Durham County Council through their attendance at our Board Meetings and through a three year funding agreement for activities to support the cultural offer and the local economy. We plan to be in a position to start to deliver this in 2021. A programme of essential building repairs to this important Grade 2 building was progressed in the year with financial assistance from Durham County Council.

In the first part of the year the programme included a full menu of shows in the Music Hall including:

- live theatre, including a production by the young people involved in The Witham's youth theatre and a piece of musical theatre called The Navy Lark;
 - dance including the Royal Opera House screening of Sleeping Beauty and Matthew Bourne's Romeo and Juliet;
 - folk music with a sellout performance by Martin Simpson. This event was sponsored by an anonymous resident with a passion for Martin's music. Additionally, The Witham Friends were offered a private reception prior to the performance;
 - classical music with performances by the Barnard Castle Music Scholars, Opera North's Marriage of Figaro;
 - brass band: the ever-improving Barnard Castle Brass Band played to a full audience;
 - Tribute band: ABBA created a vibrant atmosphere for singers and dancers - the bar was busy too!
 - Comedy: Funny Way To Be (FWTB) promoted a full series of gigs with household names which included Chris Ramsey, Gary Delaney, Flo and Joan;
 - A short series of films were offered.
- Community rooms created convivial spaces and opportunities for participation which included:
- Contemporary dance for people over 60 and living independently enjoyed a twice-weekly session. Silver Swans created ballet opportunities for over 50s;
 - Watercolours classes provided opportunities for both beginners and improvers;
 - Pilates welcomed all age groups;
 - Singing for Fun was a very popular weekly event for adults;
 - Wiggles and Wobbles created weekly dance and song opportunities for babies and their carers;
 - ManHealth, an educationally focused support group was able to meet weekly throughout the

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
(continued)

YEAR ENDED 31 DECEMBER 2020

pandemic.

We are grateful for the support of Arts Council England, who provide funding for the varied dance opportunities which were offered to our local community including workshops with the emerging dance artist, Alys North.

Taking an opportunistic approach, from September, a small number of activities were restarted. These included Turrets, the youth drama group that meets weekly to help children and young people aged 11 - 18 to develop their performance and life skills. In the early part of the pandemic period the groups had met by Zoom. However, nearly all welcomed the opportunity to meet face-to-face even if socially distanced. A 10-week watercolours class started with a healthy number of beginners and improvers. A reduced number of Pilates sessions were offered. Tap dancing sessions recommenced. However, restrictions on numbers allowed to gather indoors meant that the ever-popular University of the Third Age (U3A) was not able to continue with their monthly meeting.

A small number of socially distanced cultural events were programmed. In conjunction with the Funny Way To Be (FWTB) organisation 2 comedy gigs were delivered. There was also a Zoom session with FWTB and the BBC called 'Mark Steel's in town' - the town in question being Barnard Castle. Films were reintroduced.

November heralded Tier 3 restrictions which scuppered all further cultural and community events except for ManHealth.

In December, after very careful consideration, Trustees decided that planning for 2021 needed to be curtailed as there was no certainty about the ability to restart cultural and community activities. Nonetheless, planning decisions for 2021 continued to drive forward the theme of something for everyone. The aspiration is to reconnect with the energy and success of 2019, to learn lessons from 2020 and to continue to build an increasingly varied programme to include both participatory activities and performances for all age and interest groups.

Financial review

2020 was once again a challenging year in respect of the finances of The Witham.

The financial statements on pages 9 to 25 show the performance and current position of the company which the trustees consider to be satisfactory. The total income generated for the year was £385,518. The total expenditure for the year reduced to £301,405. Therefore, the company generated a surplus of £84,113 for the year compared to £33,386 in the previous year.

Unrestricted income, before covid support, was £175,218, a reduction of £262,959 from 2019. Unrestricted expenditure in 2020 was reduced by £186,912 compared to the previous year.

The trustees kept the financial situation and reserves under constant review with a view to ensuring that the Witham would be able to reopen fully once restrictions were lifted.

Through access to grants, use of the job retention scheme, cost reductions and self-help by generating catering contribution where possible, the Trustees have carefully safeguarded the financial position of the Witham so that it continues as a going concern.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)
(continued)

YEAR ENDED 31 DECEMBER 2020

Reserves policy

The company has a formal reserves policy which requires the company to hold reserves equivalent to three months operating costs. This is currently estimated at approximately £65,000 as per an assessment by the trustees. The trustees have decided to hold designated funds totalling £39,770 as per note 24 in the financial statements. Therefore, excluding these designated amounts the company had free reserves amounting to £100,242 as at 31 December 2020 which is in excess of the level of reserves required in the reserves policy.

Plans for future periods

At the time of writing, the Covid-19 pandemic has brought great uncertainty. The Witham closed on March 20 2020 in accordance with government guidelines. The plan to restructure and make new appointments has been delayed because recruitment in the period of uncertainty would be a wasted activity as no certainty could be given to successful candidates. The Witham secured additional Covid-related funding and is continuing to seek opportunities for support. Trustees took advantage of the government's Job Retention Scheme and staff have been furloughed, with 4 key people returning for limited hours to address key tasks. The Trustees are currently assessing whether community activities can restart in September. The business model will continue to be reviewed and will be aligned to government guidance and public confidence to use services. As with other community arts centres, Trustees anticipate that without grant support the finances will be challenging in the short and medium term.

Small company provisions

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

The trustees' annual report was approved on 24.06.2021 and signed on behalf of the board of trustees by:



Ms S Avery
Trustee

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WITHAM
HALL LIMITED
YEAR ENDED 31 DECEMBER 2020

I report to the trustees on my examination of the financial statements of The Witham Hall Limited ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE WITHAM
HALL LIMITED *(continued)*
YEAR ENDED 31 DECEMBER 2020

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

Mrs Jillian Hindmarsh FCA
Independent Examiner

5 Henson Close
South Church Enterprise Park
Bishop Auckland
County Durham
DL14 6WA

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	138,192	–	138,192	49,811
Charitable activities	6	47,166	101,810	148,976	286,596
Other trading activities	7	90,119	7,000	97,119	199,393
Investment income	8	677	–	677	578
Other income	9	554	–	554	–
Total income		<u>276,708</u>	<u>108,810</u>	<u>385,518</u>	<u>536,378</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	10	24,186	540	24,726	159,473
Expenditure on charitable activities	11,12	225,806	50,873	276,679	343,519
Total expenditure		<u>249,992</u>	<u>51,413</u>	<u>301,405</u>	<u>502,992</u>
Net income		<u>26,716</u>	<u>57,397</u>	<u>84,113</u>	<u>33,386</u>
Transfers between funds		12,598	(12,598)	–	–
Net movement in funds		<u>39,314</u>	<u>44,799</u>	<u>84,113</u>	<u>33,386</u>
Reconciliation of funds					
Total funds brought forward		121,155	67,173	188,328	154,942
Total funds carried forward		<u>160,469</u>	<u>111,972</u>	<u>272,441</u>	<u>188,328</u>

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

The notes on pages 13 to 25 form part of these financial statements.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	19	25,479	31,330
Current assets			
Stocks	20	3,496	4,252
Debtors	21	6,563	15,308
Cash at bank and in hand		256,969	177,429
		<u>267,028</u>	<u>196,989</u>
Creditors: amounts falling due within one year	22	<u>20,066</u>	<u>39,991</u>
Net current assets		<u>246,962</u>	<u>156,998</u>
Total assets less current liabilities		<u>272,441</u>	<u>188,328</u>
Net assets		<u>272,441</u>	<u>188,328</u>
Funds of the charity			
Restricted funds		111,972	67,173
Unrestricted funds		160,469	121,155
Total charity funds	24	<u>272,441</u>	<u>188,328</u>

For the year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

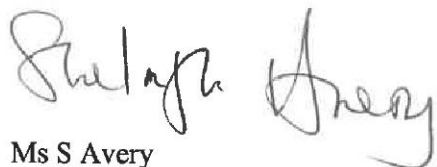
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.
The notes on pages 13 to 25 form part of these financial statements.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION *(continued)*

31 DECEMBER 2020

These financial statements were approved by the board of trustees and authorised for issue on ~~24.06.2021~~, and are signed on behalf of the board by:

A handwritten signature in dark ink, appearing to read 'Shelagh Avery', written over a light blue circular stamp.

Ms S Avery
Trustee

Company Registration Number: 06959661

The notes on pages 13 to 25 form part of these financial statements.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	84,113	33,386
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,864	4,244
Other interest receivable and similar income	(677)	(578)
Loss on disposal of heritage assets	293	—
Accrued (income)/expenses	(17,705)	2,380
<i>Changes in:</i>		
Stocks	756	(1,585)
Trade and other debtors	8,745	(339)
Trade and other creditors	(2,220)	(7,479)
Cash generated from operations	80,169	30,029
Interest received	677	578
Net cash from operating activities	<u>80,846</u>	<u>30,607</u>
Cash flows from investing activities		
Purchase of tangible assets	(1,306)	(16,790)
Net cash used in investing activities	<u>(1,306)</u>	<u>(16,790)</u>
Net increase in cash and cash equivalents	79,540	13,817
Cash and cash equivalents at beginning of year	<u>177,429</u>	<u>163,612</u>
Cash and cash equivalents at end of year	<u>256,969</u>	<u>177,429</u>

The notes on pages 13 to 25 form part of these financial statements.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3 Horsemarket, Barnard Castle, Co Durham, DL12 8LY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

The Witham Hall Limited closed on 20 March 2020 in accordance with government instructions in relation to the Covid-19 pandemic. Additional funding has been provided to the company to provide support during the period of closure and staff have been furloughed as considered necessary. The trustees are currently considering re-opening the premises to community groups depending upon demand. Given the additional support provided and the company having free reserves in excess of its reserves policy, the trustees believe that, despite the significant difficulties caused by the current situation, the company can continue as a going concern for the foreseeable future.

Fund accounting

Unrestricted funds comprise those funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

3. Accounting policies *(continued)*

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Resources expended are included in the statement of financial activities on an accruals basis. Support costs have been directly allocated to the specific activities to which they relate.

Tangible assets

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

Depreciation

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

Website	- 20% straight line
Fixtures & Fittings	- 20% reducing balance
Equipment	- 25% reducing balance & 33% straight line

Historical Interest Assets are not depreciated as their value is not considered to be impaired with the passing of time.

Impairment of fixed assets

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

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

3. Accounting policies *(continued)*

Stocks

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

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

4. Limited by guarantee

The company is limited by guarantee. At 31 December 2020 there were seven (2019 - seven) directors, each of whom had undertaken to contribute an amount not exceeding £1 in the event of a winding up.

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations	14,374	14,374	37,576	37,576
Gift Aid	2,943	2,943	7,203	7,203
Appeal fund donations	—	—	2,153	2,153
Legacies	14,770	14,770	—	—
Grants				
Arts Council Emergency Response Fund	25,000	25,000	—	—
Covid-19 Leisure & Hospitality	25,000	25,000	—	—
ARC Cultural Programme	3,000	3,000	—	—
Job Retention Scheme	51,490	51,490	—	—
Subscriptions				
Subscriptions	1,615	1,615	2,879	2,879
	<u>138,192</u>	<u>138,192</u>	<u>49,811</u>	<u>49,811</u>

THE WITHAM HALL LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Events Income	47,166	—	47,166
Visitor Information Services	—	—	—
DCC Capital Repairs	—	25,901	25,901
Arts Council MOVE	—	—	—
DCC Resilience	—	30,000	30,000
Arts Council Culture Recovery	—	45,000	45,000
Other Grants	—	909	909
	<u>47,166</u>	<u>101,810</u>	<u>148,976</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Events Income	171,632	—	171,632
Visitor Information Services	16,763	—	16,763
DCC Capital Repairs	—	44,392	44,392
Arts Council MOVE	—	41,811	41,811
DCC Resilience	—	—	—
Arts Council Culture Recovery	—	—	—
Other Grants	—	11,998	11,998
	<u>188,395</u>	<u>98,201</u>	<u>286,596</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Room Hire	20,903	—	20,903
Other activities for generating funds	16,415	7,000	23,415
Cafe Sales	52,801	—	52,801
	<u>90,119</u>	<u>7,000</u>	<u>97,119</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Room Hire	44,155	—	44,155
Other activities for generating funds	23,756	—	23,756
Cafe Sales	131,482	—	131,482
	<u>199,393</u>	<u>—</u>	<u>199,393</u>

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

8. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Bank interest receivable	<u>677</u>	<u>677</u>	<u>578</u>	<u>578</u>

9. Other income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Other income	<u>554</u>	<u>554</u>	<u>—</u>	<u>—</u>

10. Costs of other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fundraising expenses	<u>24,186</u>	<u>540</u>	<u>24,726</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Fundraising expenses	<u>159,238</u>	<u>235</u>	<u>159,473</u>

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Educational, Cultural & Entertainment Activities	25,163	13,379	38,542
Support costs	<u>200,643</u>	<u>37,494</u>	<u>238,137</u>
	<u>225,806</u>	<u>50,873</u>	<u>276,679</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2019
	£	£	£
Educational, Cultural & Entertainment Activities	24,715	12,099	36,814
Support costs	<u>252,951</u>	<u>53,754</u>	<u>306,705</u>
	<u>277,666</u>	<u>65,853</u>	<u>343,519</u>

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

12. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total funds 2019 £
Educational, Cultural & Entertainment Activities	38,542	236,037	274,579	338,301
Governance costs	—	2,100	2,100	5,218
	<u>38,542</u>	<u>238,137</u>	<u>276,679</u>	<u>343,519</u>

13. Analysis of support costs

	Educational, Cultural & Entertainment Activities £	Total 2020 £	Total 2019 £
Staff costs	138,638	138,638	161,930
Premises	56,020	56,020	80,308
General office	9,018	9,018	14,284
Governance costs	2,100	2,100	5,218
Other costs	25,204	25,204	40,721
Depreciation	7,157	7,157	4,244
	<u>238,137</u>	<u>238,137</u>	<u>306,705</u>

14. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	6,864	4,244
Loss on disposal of assets	293	—

15. Independent examination fees

	2020 £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,100	2,000

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	135,189	156,808
Social security costs	2,170	3,555
Employer contributions to pension plans	1,279	1,567
	<u>138,638</u>	<u>161,930</u>

The average head count of employees during the year was 16 (2019: 16). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Leadership Team	2	2
Events, business support & cafe	4	5
	<u>6</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

17. Trustee remuneration and expenses

The trustees neither received nor waived any emoluments during the year. The trustees received no expense payments during the year.

18. Transfers between funds

The fund transfers relate to funds transferred from unrestricted funds to cover overspends on projects and balances transferred from restricted funds where they have been utilised to cover administration costs.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

19. Tangible fixed assets

	Website £	Fixtures and fittings £	Equipment £	Historical Interest Assets £	Total £
Cost					
At 1 January 2020	10,060	8,497	44,385	6,245	69,187
Additions	—	—	1,306	—	1,306
Disposals	—	—	(2,830)	—	(2,830)
At 31 December 2020	<u>10,060</u>	<u>8,497</u>	<u>42,861</u>	<u>6,245</u>	<u>67,663</u>
Depreciation					
At 1 January 2020	838	5,692	31,327	—	37,857
Charge for the year	2,012	561	4,291	—	6,864
Disposals	—	—	(2,537)	—	(2,537)
At 31 December 2020	<u>2,850</u>	<u>6,253</u>	<u>33,081</u>	<u>—</u>	<u>42,184</u>
Carrying amount					
At 31 December 2020	<u>7,210</u>	<u>2,244</u>	<u>9,780</u>	<u>6,245</u>	<u>25,479</u>
At 31 December 2019	<u>9,222</u>	<u>2,805</u>	<u>13,058</u>	<u>6,245</u>	<u>31,330</u>

20. Stocks

	2020 £	2019 £
Raw materials and consumables	<u>3,496</u>	<u>4,252</u>

21. Debtors

	2020 £	2019 £
Trade debtors	6,351	10,916
Prepayments and accrued income	—	4,392
Other debtors	212	—
	<u>6,563</u>	<u>15,308</u>

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 DECEMBER 2020

22. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	7,611	6,533
Accruals and deferred income	8,549	26,254
Social security and other taxes	3,252	6,783
Other creditors	654	421
	<u>20,066</u>	<u>39,991</u>

23. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,279 (2019: £1,567).

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

24. Analysis of charitable funds

Unrestricted funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
General funds	99,155	258,938	(249,992)	12,598	120,699
DCC The Witham Revenue Support Cyclical Building Works	—	—	—	—	—
Stainthorpe Fund	22,000	—	—	—	22,000
ARC Cultural Programme	—	14,770	—	—	14,770
	—	3,000	—	—	3,000
	<u>121,155</u>	<u>276,708</u>	<u>(249,992)</u>	<u>12,598</u>	<u>160,469</u>

	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
General funds	63,484	438,177	(436,904)	34,398	99,155
DCC The Witham Revenue Support Cyclical Building Works	30,000	—	—	(30,000)	—
Stainthorpe Fund	—	—	—	22,000	22,000
ARC Cultural Programme	—	—	—	—	—
	<u>93,484</u>	<u>438,177</u>	<u>(436,904)</u>	<u>26,398</u>	<u>121,155</u>

Purpose of designated funds

Cyclical Building Works	To cover the future required expenditure for cyclical building works;
Stainthorpe Fund	To support live theatre and drama;
ARC Cultural Programme	To support emerging artists in the local area.

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers £	At 31 Dec 2020 £
DCC Witham Capital Funding	2,395	—	(1,032)	—	1,363
Arts Council Rebuilding Turrets	13,499	609	(2,357)	680	12,431
CDCF Healthy Communities	5,890	—	—	(5,890)	—
Enriching Later Life	11,456	300	(4,880)	(2,293)	4,583
Arts Council	284	—	(71)	—	213
Kitchen Refit	2,457	—	(779)	—	1,678
Other	355	—	(89)	—	266
Arts Council MOVE	25,959	—	(7,078)	(3,882)	14,999
Digital Drive Durham	3,665	—	(800)	—	2,865
CDCF Dayco Fund	1,213	—	—	(1,213)	—
DCC Capital Works	—	25,901	(23,327)	—	2,574
DCC Resilience	—	30,000	—	—	30,000
Arts Council Culture Recovery	—	45,000	(11,000)	—	34,000
Community Activities Fund	—	7,000	—	—	7,000
	<u>67,173</u>	<u>108,810</u>	<u>(51,413)</u>	<u>(12,598)</u>	<u>111,972</u>

	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
DCC Witham Capital Funding	8,688	—	(6,293)	—	2,395
Arts Council Rebuilding Turrets	13,499	—	—	—	13,499
CDCF Healthy Communities	10,000	—	—	(4,110)	5,890
Enriching Later Life	20,000	500	(7,264)	(1,780)	11,456
Arts Council	378	—	(94)	—	284
Kitchen Refit	3,109	—	(652)	—	2,457
Arts Council Building Fundraising Capacity	5,311	3,000	—	(8,311)	—
Other	473	—	(118)	—	355
Arts Council MOVE	—	41,811	(5,542)	(10,310)	25,959
DCC Capital Repairs	—	44,392	(44,392)	—	—
Digital Drive Durham	—	3,998	(333)	—	3,665
CDCF Dayco Fund	—	4,500	(1,400)	(1,887)	1,213
	<u>61,458</u>	<u>98,201</u>	<u>(66,088)</u>	<u>(26,398)</u>	<u>67,173</u>

THE WITHAM HALL LIMITED
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

24. Analysis of charitable funds *(continued)*

Details of restricted funds

DCC Witham Capital Funding	To fund remedial and maintenance work;
Arts Council Rebuilding Turrets	To support the redevelopment of a youth theatre;
CDCF Healthy Communities	To fund the advancement of people's physical and mental health, wellbeing and safety;
Enriching Later Life	To help connect older people with the arts, culture and heritage;
Arts Council	To fund Arts events held at The Witham;
Kitchen Refit	To fund the kitchen refit;
Arts Council Building	To support the building of capacity to raise funds from private giving and the diversification of income streams to ensure increased resilience;
Fundraising Capacity	
Arts Council MOVE	To fund a project for the development of audiences and participants for dance;
Digital Drive Durham	To fund the building of a new website;
CDCF Dayco Fund	To strengthen the future capability of the entity;
DCC Capital Works	To fund remedial and maintenance work 2019-2021;
DCC Resilience	To support cultural and wellbeing activities;
Arts Council Cultural Recovery	To maintain cultural ecology affected by Covid-19;
Community Activities Fund	To support community engagement;
Other	To fund other smaller projects.

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	20,457	5,022	25,479
Current assets	160,078	106,950	267,028
Creditors less than 1 year	(20,066)	—	(20,066)
Net assets	160,469	111,972	272,441

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Tangible fixed assets	24,569	6,761	31,330
Current assets	136,577	60,412	196,989
Creditors less than 1 year	(39,991)	—	(39,991)
Net assets	121,155	67,173	188,328

26. Analysis of changes in net debt

	At 1 Jan 2020 £	Cash flows £	At 31 Dec 2020 £
Cash at bank and in hand	177,429	79,540	256,969

THE WITHAM HALL LIMITED

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 DECEMBER 2020

27. Related parties

Mr N P Hodges, trustee, is a governor at Barnard Castle School. Included in costs of other trading activities is £1,002 (2019 - £1,057) in relation to services provided from Barnard Castle School to the charity. Included in other trading activities income is £Nil (2019 - £2,100) in relation to services provided to Barnard Castle School.

Ms J R Cole, trustee, is a director of The Turrets Youth Theatre Limited. Included in costs of other trading activities is £1,373 (2019 -£Nil) in relation to services provided from The Turrets Youth Theatre Limited. Included in other trading activities income is £Nil (2019 - £75) in relation to advertising charged to The Turrets Youth Theatre Limited.

The above transactions were considered to be at arms length.