

REGISTERED COMPANY NUMBER: CE032064 (England and Wales)
REGISTERED CHARITY NUMBER: 1202807

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025
FOR
THE WHITAKER ORGANISATION

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

THE WHITAKER ORGANISATION

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FOR THE YEAR ENDED 31ST MARCH 2025**

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THE WHITAKER ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Whitaker Organisation is a Registered Charity operating within a Company Limited by Guarantee. The trustees of the Company are representatives from local voluntary groups and individuals from within the Borough of Rossendale and beyond. The board of members has the authority to co-opt individuals with relevant expertise where appropriate.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to:

- promote art, culture and heritage for the benefit of the public by the establishment and maintenance of the Whitaker Museum and Art Gallery and/or
- promote for the benefit of the inhabitants of Rossendale and the surrounding area the provision of facilities for recreation and other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interest of social welfare and with the object of improving the condition of life of the said inhabitants.

OBJECTIVES AND ACTIVITIES

Significant activities

Referring to the objects of the charity set out above, these have been achieved through the following key achievements:

Funding Received

We realised all of our activity plan for Arts Council England in line with our National Portfolio Organisation agreement. An extension has been added to the funding securing our income until 2028.

We secured £250,000 from National Lottery Heritage Fund for a 3 year programme to improve our long term financial resilience. This enabled us to recruit 3 new staff members and to look into the feasibility and design of a potential new accommodation wing.

Further funds were secured from Jonathan Ruffer Curatorial Scheme and Museums Development North for staff development and training (£3,000 total), Simply Schools for our Education Programme (£3,000), Historic England for a project with young people to uncover hidden histories (£14,900), and £2,000 for a Museum on the move project from Rossendale Borough Council.

Exhibitions Hosted

April 2024 - local Waterfoot artist Caroline Johnson and London based Liane Lang

May 2024 - Whitaker volunteer and Hebden Bridge based Carolyn Curtis Magri and Venice based Deirdre Kelly had a 2 person show alongside Manchester artists Pat Flynn and Andrew McDonald

August 2024 - Ventriloquism, a major group show of local and national artists

November 2024 - NW collective Short Supply and local emerging artists Jasper Howard and Issac Jordan.

March 2025 - Blackburn artist Jamie Holman

All exhibitions included items from our heritage collection and artists talk, workshops and Q&A events were programmed. The final exhibition attracted 200 on the opening night and Jane Horrocks provided a voice over for the exhibition and attended the opening event.

We continue to support our more amateur local arts scene through making space available via our Corridor Gallery - in the last year we have hosted exhibitions from Rossendale Arts Trail, Waterfoot Prospect studios and Valley artists studio, artists from our volunteer team and students from Burnley College.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

OBJECTIVES AND ACTIVITIES

Collections

The Whitaker's collection team have supported 5 contemporary visual art exhibitions, exploring themes in the collection such as technologies, collections, protest, art, lace and the local area. We have put on 7 historical displays about Rossendale Male Voice Choir, World War One memorial boards, a 60's display, still life's, interiors, new acquisitions and a foreign souvenirs display.

Many volunteers have been documenting the collections and ensuring that they are cared for and that people can engage with them. There have been 583 volunteer hours from 23 volunteers this year.

647 new records created (from untraced finds in collection or accessioned items) and 6022 records modified (updated locations, conditions, research, display)

We have delivered 50 weekly object handling sessions allowing visitors to handle and discuss different objects from the collection. 396 members of the public engaged in activity with 100% positive feedback.

We have loaned out two sets of items; Bellarmine Jugs and a Mute Swan egg and loaned in a banner associated with the Weaver's Uprising project/ We have accepted 10 donation offers and added these to our permanent collection and education collection.

Our Collections Curator has delivered 4 collections talks on; The Whitehead Family, Whitaker Park, The Shrunken Head, Heritage Open Days and 2 talks alongside the artists Short Supply and Jasper & Isaac on art in the collection. These proved very popular with objects on the collection which have proved very popular, with 342 attendees/listeners and 100% positive feedback.

We have led engagement projects such as working with 6 young people on the youth leaders project and 7 university students as part of a fine art residency.

We also share blog posts about particular items which engage a wider audience.

Key events

Pride - We delivered Rossendale's first ever Pride event in partnership with Spectrum Inclusion. This was a day of performances, music, workshops, information stands and a parade through the park. More than 550 people attended surpassing all of our expectations and this will now be an annual event.

Winterfest - our annual Christmas market, attracting over 1,000 people to quality craft stalls, festive food and drink and visits to Santa. Including this year our first session with Santa for those with special needs.

We have screened films twice a month, including opera and live theatre. Hosted artists masterclasses, family workshops, artist talks and demonstrations and sold out heritage talks.

Many schools, colleges and university groups have attended for formal and informal tours.

We have screened 18 films, including opera, family films and a special 'eat the movies' event. We've shown 5 National Theatre Live screenings. We've hosted 12 artists talks and 18 adult masterclasses or special interest sessions, and 18 family workshops.

We have continued with our weekly creative Early Years sessions (33) bringing our youngest visitors to the TW every Wednesday.

We currently have 118 volunteers! These include front of house, shop support, maintenance, activity and collections roles. We are proud of our diverse range of volunteers and our ongoing support with local refugees and asylum seekers who are part of this valuable team.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

OBJECTIVES AND ACTIVITIES

Partnerships

Rosy Rays have continued to develop activity on our Coach House, partnering on programming and providing activities for children with additional needs and their families.

Beacon Dementia continue to provide space in their on site workshop and activity in our garden for people living with dementia and their carers.

Spectrum Inclusion Rossendale partnered with us on Pride and are keen to move into our garden area with their own unit, funding allowing.

Salford University have students with us once again on a residency engaging with our collections to create new artwork.

MMU invited us to partner on a project exploring the theme of Time which we hope will lead to a larger event based at The Whitaker in the future.

Issues faced and plans for the Future

Elior took over the hospitality operation in May 2024 and unfortunately it did not work out for either partner and they gave notice to terminate the contract after 6 months.

We went out to tender and secured a new hospitality operator, Danny Murphy of MANR, who took over in May 2025.

Expensive building repairs continue to affect the budget, we have increased our allocation in this year's budget to reflect this.

We are focusing our efforts into sponsorship and donations through the increased staffing capacity via the NLHF sustainability funding and hope to see an increase in financial support during the year ahead. We are also working on the feasibility and design of a new studio and accommodation wing and plan to look into funding avenues to realise this ambitious development.

Public benefit

The trustees are confident that the charity offers services of real and practical use to the local population and therefore complies with the responsibility placed on all charities under the Charities Act 2011, to demonstrate a public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 4th December 2013 as a Community Interest Company and then converted to a Charitable Incorporated Organisation on 24th April 2023. The charity is controlled by its governing document, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of new trustees

Trustees are appointed to reflect the skills required to support the Board and its range of activities. Recruitment is through advertising and by individual contact.

Tenure is for three years with an opportunity for re-election at the appropriate Annual General Meeting.

Induction of the new board members is facilitated by the Chairman. A full orientation is offered on the services provided and the role and responsibilities of a trustee.

THE WHITAKER ORGANISATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31ST MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board currently consists of five trustees and is responsible for key policy decisions and the effective governance of the organisation overall. The Board meets on a quarterly basis.

Related parties

Trustees are required to declare an interest if they are involved in any activities which may compromise their role as a trustee and a monitoring mechanism is in place. There have been no related party transactions during the past year.

Risk management

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to ensure regular reports are produced and that the necessary steps can be taken to address any issues arising.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE032064 (England and Wales)

Registered Charity number

1202807

Registered office

Rossendale Museum and Art Gallery
Haslingden Road
Rawtenstall
Lancashire
BB4 6RE

Trustees

Mr I M Taylor
Mr G Spelman
Mrs C Grime
Mrs A McCall
Mrs C Fogg
Mrs Y S Choudry (resigned 18.4.2024)

Auditors

Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of The Whitaker Organisation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ainsworths Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10th July 2025 and signed on its behalf by:



Mr I M Taylor - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WHITAKER ORGANISATION

Opinion

We have audited the financial statements of The Whitaker Organisation (the 'charitable company') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WHITAKER ORGANISATION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WHITAKER ORGANISATION

Our responsibilities for the audit of the financial statements

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

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charity and the nature of the sector in which it operates, we have identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to, the Companies Act 2006, Charities Act 2011 and tax legislation.

We have evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were: inappropriate journal entries, improper application of revenue cut-off procedure, manipulation of cash takings at prime entry and inappropriate going-concern assessment any further options from the option list. Our audit procedures designed to address these risks included, but were not limited to:

- obtaining an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls
- enquiries with management, regarding any known or suspected instances of non-compliance with laws and regulations and fraud;
- agreement of the financial statement disclosures to the underlying supporting documentation;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- challenging assumptions and judgements made by management in their significant accounting estimates, particularly in relation future performance;
- auditing the risk of management override of controls, including through the testing of journal entries and other adjustments for appropriateness;
- reviewing board minutes and other evidence gathered;
- revenue year end cut-off procedures; and
- cash taking completeness procedures.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment by misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE WHITAKER ORGANISATION

Use of our report

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

Mark Sunter FCA (Senior Statutory Auditor)
for and on behalf of Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY

10th July 2025

THE WHITAKER ORGANISATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

		Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
	Notes				
INCOME FROM					
Voluntary income	2	206,838	168,718	375,556	290,048
Other trading activities	3	94,851	-	94,851	309,932
Total		<u>301,689</u>	<u>168,718</u>	<u>470,407</u>	<u>599,980</u>
EXPENDITURE ON					
Raising funds	4	58,466	-	58,466	160,258
Charitable activities	5				
Charitable activities		247,908	65,001	312,909	464,676
Total		<u>306,374</u>	<u>65,001</u>	<u>371,375</u>	<u>624,934</u>
NET INCOME/(EXPENDITURE)		(4,685)	103,717	99,032	(24,954)
RECONCILIATION OF FUNDS					
Total funds brought forward		(307,516)	126,435	(181,081)	(156,127)
TOTAL FUNDS CARRIED FORWARD		<u>(312,201)</u>	<u>230,152</u>	<u>(82,049)</u>	<u>(181,081)</u>

The notes form part of these financial statements

THE WHITAKER ORGANISATION

BALANCE SHEET
31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	11	24,396	106,389	130,785	150,490
Heritage assets	12	8,925	-	8,925	8,325
		33,321	106,389	139,710	158,815
CURRENT ASSETS					
Stocks	13	4,048	-	4,048	10,157
Debtors	14	21,222	-	21,222	20,318
Cash at bank and in hand		41,600	123,763	165,363	58,044
		66,870	123,763	190,633	88,519
CREDITORS					
Amounts falling due within one year	15	(412,392)	-	(412,392)	(428,415)
NET CURRENT ASSETS/(LIABILITIES)		(345,522)	123,763	(221,759)	(339,896)
TOTAL ASSETS LESS CURRENT LIABILITIES		(312,201)	230,152	(82,049)	(181,081)
NET ASSETS/(LIABILITIES)		(312,201)	230,152	(82,049)	(181,081)
FUNDS	16				
Unrestricted funds				(312,201)	(307,516)
Restricted funds				230,152	126,435
TOTAL FUNDS				(82,049)	(181,081)

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

The financial statements were approved by the Board of Trustees and authorised for issue on 10th July 2025 and were signed on its behalf by:



Mr I M Taylor - Trustee



Caroline Grime (Jul 11, 2025 09:27 GMT+1)

Mrs C Grime - Trustee

The notes form part of these financial statements

THE WHITAKER ORGANISATION

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025**

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	114,850	7,955
Taxation refund		-	2,530
Net cash provided by operating activities		114,850	10,485
Cash flows from investing activities			
Purchase of tangible fixed assets		(6,931)	(2,639)
Purchase of heritage assets		(600)	-
Net cash used in investing activities		(7,531)	(2,639)
Change in cash and cash equivalents in the reporting period		107,319	7,846
Cash and cash equivalents at the beginning of the reporting period		58,044	50,198
Cash and cash equivalents at the end of the reporting period		165,363	58,044

The notes form part of these financial statements

THE WHITAKER ORGANISATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	99,032	(24,954)
Adjustments for:		
Depreciation charges	26,636	28,599
Decrease in stocks	6,109	1,635
Decrease in debtors	40,794	55,513
Decrease in creditors	(57,721)	(52,838)
Net cash provided by operations	<u>114,850</u>	<u>7,955</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>58,044</u>	<u>107,319</u>	<u>165,363</u>
	<u>58,044</u>	<u>107,319</u>	<u>165,363</u>
Total	<u>58,044</u>	<u>107,319</u>	<u>165,363</u>

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis which assumes that the charity will be able to meet its liabilities as they fall due. In order to support the charity, the parent company, Rossendale Leisure Trust, has confirmed that they will not seek repayment of the outstanding debt for at least 12 months. The trustees have considered this support, along with the cashflow forecasts and budgets. Accordingly, the trustees have concluded that it is appropriate for these financial statements to be prepared on the going concern basis.

Income

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover is recognised at the point when significant risks and rewards have passed to the buyer, the amount of turnover can be measured reliably, it is probable that the economic benefits associated with the transactions will flow to the entity and the costs incurred or to be incurred in respect to the transaction can be measured reliably. Turnover is recognised in the Income Statement on the following basis:

<u>Income type</u>	<u>Basis of recognition</u>
Sale of goods	At the point the goods are transferred to the customer.
Facility hire	In line with the hire period.
Event/admissions	At the date of admission or event taking place.
Commission	At the point the 3rd party goods are transferred to the customer.

Income received in advance in advance of recognition basis is represented on the Balance Sheet until recognition period criteria has been met, at which point the income is released to the Income Statement.

Grants

Grants are credited to the Income Statement in full in the period they are received with any surplus held in unrestricted or restricted funds until they are spent.

Grants received in advance relating to a specific period of time are treated as deferred income and carried forwards in the Balance Sheet to the applicable period.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Over the period of the lease
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost, 10% on cost and 5% on cost

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 33% on cost and 20% on cost

The short leasehold relates to a single lease which expires on 4th December 2043.

Heritage assets

Heritage assets are stated at valuation as at the date of introduction, which is usually the cost price of the asset. They are not depreciated or revalued as a matter of routine, as the assets are deemed to have indeterminable lives. Impairment reviews are carried out only if the asset suffers physical deterioration or doubts arise as to their authenticity.

Related party exemption

The charitable company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

THE WHITAKER ORGANISATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31ST MARCH 2025

2. VOLUNTARY INCOME

	31.3.25	31.3.24
	£	£
Donations	10,552	17,172
Grants	365,004	272,876
	<u>375,556</u>	<u>290,048</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Arts Council England	159,933	159,933
Rossendale Borough Council	32,200	80,000
Blackburn with Darwen Borough Council	3,000	3,000
University of Manchester	-	2,000
Brian Mercer Trust	25,000	20,000
Zion arts	750	1,056
Friends of Rossendale Museum	12,043	1,962
Arts Society	-	3,000
Consulate General of Ireland	-	1,425
Complicite	-	500
National Lottery Heritage Fund	124,993	-
Historic England	3,725	-
Art Fund	1,400	-
Cinema For All	200	-
York Museums Trust	1,760	-
	<u>365,004</u>	<u>272,876</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Retail	12,373	16,131
Cafeteria, Bar and Catering	57,608	250,956
Admissions, events and hire	22,898	41,206
Other	1,972	1,639
	<u>94,851</u>	<u>309,932</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

4. RAISING FUNDS**Other trading activities**

	31.3.25	31.3.24
	£	£
Opening stock	10,157	11,792
Purchases	52,357	158,623
Closing stock	(4,048)	(10,157)
	58,466	160,258

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	284,758	28,151	312,909

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable activities	17,641	1,142	9,368	28,151

7. NET INCOME/(EXPENDITURE)

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

	31.3.25	31.3.24
	£	£
Auditors' remuneration	4,850	4,786
Depreciation - owned assets	26,636	28,599
Other operating leases	1,115	1,115

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	155,250	261,573
Social security costs	7,855	14,453
Other pension costs	3,076	4,420
	<u>166,181</u>	<u>280,446</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Catering and retail	1	15
Museum	6	5
Management and administration	1	1
	<u>8</u>	<u>21</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME FROM			
Voluntary income	252,907	37,141	290,048
Other trading activities	309,932	-	309,932
Total	<u>562,839</u>	<u>37,141</u>	<u>599,980</u>
EXPENDITURE ON			
Raising funds	160,258	-	160,258
Charitable activities			
Charitable activities	410,570	54,106	464,676
Total	<u>570,828</u>	<u>54,106</u>	<u>624,934</u>
NET INCOME/(EXPENDITURE)	(7,989)	(16,965)	(24,954)
RECONCILIATION OF FUNDS			
Total funds brought forward	(299,527)	143,400	(156,127)
TOTAL FUNDS CARRIED FORWARD	<u>(307,516)</u>	<u>126,435</u>	<u>(181,081)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

11. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1st April 2024	69,408	16,381	118,290	42,300	246,379
Additions	-	2,361	-	4,570	6,931
At 31st March 2025	69,408	18,742	118,290	46,870	253,310
DEPRECIATION					
At 1st April 2024	8,513	10,984	48,666	27,726	95,889
Charge for year	3,096	2,174	13,899	7,467	26,636
At 31st March 2025	11,609	13,158	62,565	35,193	122,525
NET BOOK VALUE					
At 31st March 2025	57,799	5,584	55,725	11,677	130,785
At 31st March 2024	60,895	5,397	69,624	14,574	150,490

12. HERITAGE ASSETS

	Total £
MARKET VALUE	
At 1st April 2024	8,325
Additions	600
At 31st March 2025	8,925
NET BOOK VALUE	
At 31st March 2025	8,925
At 31st March 2024	8,325

13. STOCKS

	31.3.25	31.3.24
	£	£
Stocks	4,048	10,157

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	11,849	2,231
Rossendale Borough Council	-	8,009
VAT	1,603	3,920
Prepayments and accrued income	7,770	6,158
	<u>21,222</u>	<u>20,318</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	6,621	4,065
Rossendale Leisure Trust	365,103	405,458
Rossendale Borough Council	23,528	-
Social security and other taxes	3,265	2,509
Other creditors	-	119
Accruals and deferred income	13,875	16,264
	<u>412,392</u>	<u>428,415</u>

16. MOVEMENT IN FUNDS

	At 1.4.24	Net movement	At
	£	in funds	31.3.25
		£	£
Unrestricted funds			
General fund	(307,516)	(4,685)	(312,201)
Restricted funds			
Fixed asset fund	126,435	(20,279)	106,156
National Lottery Heritage Fund	-	110,271	110,271
Historic England	-	3,725	3,725
Friends of Rossendale Museum	-	10,000	10,000
	<u>126,435</u>	<u>103,717</u>	<u>230,152</u>
TOTAL FUNDS	<u>(181,081)</u>	<u>99,032</u>	<u>(82,049)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	301,689	(306,374)	(4,685)
Restricted funds			
Fixed asset fund	-	(20,279)	(20,279)
National Lottery Heritage Fund	124,993	(14,722)	110,271
Rossendale Borough Council	30,000	(30,000)	-
Historic England	3,725	-	3,725
Friends of Rossendale Museum	10,000	-	10,000
	<u>168,718</u>	<u>(65,001)</u>	<u>103,717</u>
TOTAL FUNDS	<u>470,407</u>	<u>(371,375)</u>	<u>99,032</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	(299,527)	(7,989)	(307,516)
Restricted funds			
Restricted fund	-	4,193	4,193
Fixed asset fund	143,400	(21,158)	122,242
	<u>143,400</u>	<u>(16,965)</u>	<u>126,435</u>
TOTAL FUNDS	<u>(156,127)</u>	<u>(24,954)</u>	<u>(181,081)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	562,839	(570,828)	(7,989)
Restricted funds			
Restricted fund	37,141	(32,948)	4,193
Fixed asset fund	-	(21,158)	(21,158)
	<u>37,141</u>	<u>(54,106)</u>	<u>(16,965)</u>
TOTAL FUNDS	<u>599,980</u>	<u>(624,934)</u>	<u>(24,954)</u>

Restricted funds

The restricted fund relates to grants received for specific purposes.

The fixed asset fund relates to grants received for specific tangible fixed assets acquisitions, which are being depreciated over their useful economic life.

17. ULTIMATE PARENT COMPANY

The ultimate controlling party are the members of Rossendale Leisure Trust, the parent company, by virtue of their control during the year.

18. RELATED PARTY DISCLOSURES

The charity operates from premises owned by Rossendale Borough Council (RBC) which it occupies at a rent of £10,000 per year. The board members of the parent company, Rossendale Leisure Trust, also includes some councillors, representing RBC.

During the year the charity received grants of £32,200 (2024: £80,000) from RBC in relation to the core activities of the charity.

THE WHITAKER ORGANISATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	31.3.25 £	31.3.24 £
INCOME		
Voluntary income		
Donations	10,552	17,172
Grants	365,004	272,876
	375,556	290,048
Other trading activities		
Retail	12,373	16,131
Cafeteria, Bar and Catering	57,608	250,956
Admissions, events and hire	22,898	41,206
Other	1,972	1,639
	94,851	309,932
Total incoming resources	470,407	599,980
EXPENDITURE		
Other trading activities		
Opening stock	10,157	11,792
Purchases	52,357	158,623
Closing stock	(4,048)	(10,157)
	58,466	160,258
Charitable activities		
Wages	138,914	245,219
Social security	6,853	13,451
Pensions	2,773	4,116
Other operating leases	1,115	1,115
Rates and water	4,693	4,328
Insurance	2,830	3,549
Light and heat	41,107	42,701
Telephone	2,828	2,572
Postage and stationery	489	1,348
Advertising	6,646	14,253
Volunteers expenses	2,218	3,394
Cleaning	10,562	8,024
Computer costs	3,934	2,996
Subscriptions	2,680	2,742
Sundries	1,040	1,242
Staff training	179	450
Management charges	-	20,180
Carried forward	228,861	371,680

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THE WHITAKER ORGANISATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025**

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	228,861	371,680
Repairs and renewals	19,261	19,848
Rent	10,000	10,000
Bad debts	-	481
Short leasehold	3,096	3,096
Plant and machinery	2,174	2,508
Fixtures and fittings	13,899	14,621
Computer equipment	7,467	8,374
	284,758	430,608
Support costs		
Management		
Wages	16,336	16,354
Social security	1,002	1,002
Pensions	303	304
	17,641	17,660
Finance		
Bank charges	1,142	4,893
Governance costs		
Auditors' remuneration	4,850	4,786
Professional fees	4,518	6,729
	9,368	11,515
Total resources expended	371,375	624,934
Net income/(expenditure)	99,032	(24,954)

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The Whitaker accounts 2025

Final Audit Report

2025-07-11

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