

Company Registration Number: 06959661
Charity Registration Number: 1146726

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 Coffey 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

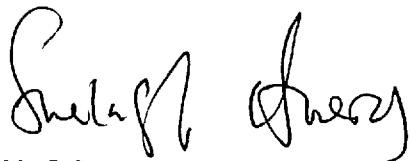
Mrs N M Grace
Ms J R Cole (Resigned 24 March 2021)
Ms H E Spencer
Ms A S Burns (Appointed 1 January 2022)
Ms S Avery
Mr N P Hodges
Mr I Brown

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 £
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	<u>45,810</u>	<u>20,066</u>
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	2020
	No.	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	<u>10,060</u>	<u>8,397</u>	<u>40,341</u>	<u>–</u>	<u>58,798</u>
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	<u>4,862</u>	<u>6,346</u>	<u>30,077</u>	<u>–</u>	<u>41,285</u>
Carrying amount					
At 31 December 2021	<u>5,198</u>	<u>2,051</u>	<u>10,264</u>	<u>–</u>	<u>17,513</u>
At 31 December 2020	<u>7,210</u>	<u>2,244</u>	<u>9,780</u>	<u>6,245</u>	<u>25,479</u>

17. Stocks

	2021 £	2020 £
Café, bar and shop stock	<u>4,085</u>	<u>3,496</u>

18. Debtors

	2021 £	2020 £
Trade debtors	4,282	6,351
Other debtors	–	212
	<u>4,282</u>	<u>6,563</u>

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
	<u>45,810</u>	<u>20,066</u>

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>375,105</u>	<u>385,518</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	1,200	2,100
	<u>333,119</u>	<u>301,405</u>
Total expenditure	<u>333,119</u>	<u>301,405</u>
Net income	<u>41,986</u>	<u>84,113</u>
