

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 Wyldefeill 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
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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 tickets 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 BCMI. 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

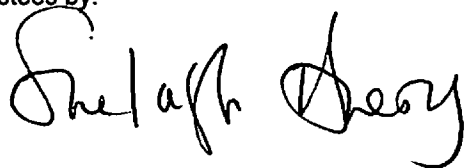
Mrs N M Grace
Ms H E Spencer
Ms A S Burns (Appointed 1 January 2022)
Ms S Avery
Mr N P Hodges
Mr I Brown

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:



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.

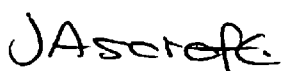
Independent Examiner's Statement

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.



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

		2022	2021		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
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	<u>69,850</u>	<u>45,810</u>
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 (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 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	1,200	1,200
	<u>394,966</u>	<u>333,119</u>
Total expenditure		
	<u>394,966</u>	<u>333,119</u>
Net (expenditure)/income	<u>(6,854)</u>	<u>41,986</u>