BERWICK SWAN AND WILDLIFE TRUST

England & Wales · Charity number 1064805

Details

Other names	BERWICK SWAN & WILDLIFE TRUST LTD
Status	Registered
Legal form	Charitable company
Company number	03410432
Registered	1997-10-11
Register	View on the Charity Commission register

Contact

Address	Ord Moor Tweedmouth Berwick-Upon-Tweed TD15 2NF
Phone	01289332057
Email	swan-trust@hotmail.co.uk
Website	www.swan-trust.org

Activities

Objects: TO RELIEVE THE SUFFERING OF SWANS AND OTHER WILDLIFE OF ANY SPECIES WHICH ARE IN NEED OF CARE AND ATTENTION AND TO PROVIDE AND MAINTAIN FACILITIES FOR THE RECEPTION AND CARE OF WILDLIFE

Activities: Establishment of local treatment centre for swans and any other wildlife who are in need of care and attention

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Animals
- **Who:** The General Public/mankind

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Geography

- Scotland
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£34,818	£68,844	-	-
2024-03-31	£62,405	£64,238	-	-
2023-03-31	£203,092	£51,115	-	-
2022-03-31	£26,148	£37,690	-	-
2021-03-31	£28,485	£35,484	-	-

Trustees

Name	Role	Appointed
WALTER CURTIS	Chair	
Gillian Powell		2023-01-01
James William O'Grady		2023-01-01
LAURIE CAMPBELL		
MIKE GREENER		
MR DICK GOFF		
PAT GOFF		

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BERWICK SWAN AND WILDLIFE TRUST

England & Wales - Charity number 1064805

Accounts

Charity registration number 1064805 (England and Wales)

Company registration number 03410432

BERWICK SWAN AND WILDLIFE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BERWICK SWAN AND WILDLIFE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors And Trustees	Mr. R. Goff Mr. W. Curtis (Chairman) Mr. D. Roughton (Treasurer) Mr. L. Campbell Mrs. P. Goff Mr. M. Greener Mrs. G. Powell Mr. J. O'Grady
Secretary	Mrs. P. Goff
Charity number	1064805
Company number	03410432
Registered office	The Swan Shed Windmill Way East Ramparts Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF

BERWICK SWAN AND WILDLIFE TRUST

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BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The directors and trustees present their report and accounts for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Constitution, the Companies Act 2006 and "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).

Objectives and activities

The Berwick Swan and Wildlife Trust (the Trust) was founded in the wake of a chemical spillage on the Tweed. By establishing a local treatment centre it is hoped to be better equipped to deal with any similar problems as well as day to day cases.

The Trust objectives include:

- Relieving the suffering of swans and other wildlife of any species who are in need of care and attention and to provide and maintain facilities for the reception and care of wildlife;

- The provision of training for volunteers;

- Maintaining the Trust's profile through local press, local events and their website; and

- Increasing membership levels.

The directors and trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

Despite Avian Influenza restricting the intake of casualties during the year we treated a total of 446 casualties, 157 Mammals and 289 Birds. This disease is not going away any time soon, so we have to work despite it, but keeping other casualties and staff and volunteers safe.

During the year we carried out several improvements to the site. The two small garden bird aviaries were replaced by three new ones for small birds. The two original aviaries were repaired and safety doors added. They were repositioned at the top of the lawn. Each is screened and can be used as isolation aviaries. The Isolation Room which was not in a very suitable space has now been turned into a very much needed storeroom.

The Lomax and J.D. aviaries have been refurbished. The Lomax has a new roof to keep out sparrows and the old hedgehog boxes have been taken out. The base of these have been cemented to keep out rats. A new gate arrangement has been installed so the aviary can be split into two separate areas if required. The J.D. has had the same treatment but no new roof.

We hope to be able to still have Open Days next year despite regulations about Avian Influenza. This year we tried having tables at other events, but this was not successful. It was worth a try.

Financial Review

The total ordinary income for the year amounted to £34,818 (2024: ordinary income £62,405). Running costs for the year totalled £68,844 (2024: £64,238) which resulted in the Trust recording a deficit of £34,026 (2024: deficit of £1,833). Capital expenditure was nil (2024: £2,365).

The balance of free funds on 31 March 2025 was £140,290 (2024: £171,620), the Unrestricted Designated Fund represents the value of land and buildings together with the emergency reserve and totalled £129,205 (2024: £131,895). The Restricted Fund totalled £32 (2024: £38) and is specifically for use in the educational outreach project.

Reserves policy
The directors and trustees have reviewed the reserves of the Trust in relation to current and future requirements, and the nature of the reserves held and consider the levels held adequately allow the Trust to continue to meet its charitable objectives in the short term.

The Trust continues to undertake the feasibility project to look at its future, amongst other things, and future plans are being formulated with regard to the level of reserves.

In the meantime the funds are invested in a deposit account in order to obtain a reasonable level of interest without taking any risk as to the value of the deposit.

The Trust, as mentioned elsewhere, is looking to safeguard its future and wish to ensure the legacy reserves are used to do this.

Risk review
The directors and trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future
Avian Influenza continues restricting the intake of casualties, but we continue to work despite it, being mindful of keeping other casualties and staff and volunteers safe.

The work on the aviaries was started by Jim and Ian working together but Jim retired due to ill health in June 2024 and now Ian is doing the repairs required with a bit of help from other volunteers. Ian has also been continuing to repair the netting roof of the ponds.

Our manager Jackie has been working on a course run by Secret World Animal Rescue in Rehabilitation and Release of Wildlife. She has completed the course and has a one-day practical unit to complete. This will give her a good, accredited Diploma. We have implemented some of the things she has learned on this course including better feeding plans for each species.

We have also designed and printed a new leaflet promoting the Trust giving full details on how to donate to us and encouraging leaving a legacy which is very important as like other charities we rely on legacies to keep going.

Public benefit.
In considering the operation, achievements and performance and finances of the Trust, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charity Commission.

Structure, governance and management
The Trust is an association which together with its property shall be administered and managed in accordance with its Constitution adopted on 28 May 1992 by the members of the Executive Committee (directors and trustees). The Trust is a limited company with no share capital, being limited by guarantee.

The directors and trustees who served during the year were:

Mr. R. Goff
Mr. W. Curtis (Chairman)
Mr. D. Roughton (Treasurer)
Mr. L. Campbell
Mrs. P. Goff
Mr. M. Greener
Mrs. G. Powell
Mr. J. O'Grady

Appointment of directors and trustees
The members of the Executive Committee are responsible for the policy and general management of the affairs of the Trust. Committee members are elected at the Annual General Meeting and serve for 5 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. The Chairman and Honorary Officers are elected annually for a maximum of five consecutive years.

All directors and trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new directors and trustees covering health and safety and wildlife care issues.

Statement of directors and trustees responsibilities
The trustees, who are also the directors of the Trust for the purpose of company law, are responsible for preparing the Directors and Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that year.

In preparing these accounts, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

The directors and trustees report was approved by the Board of Directors and Trustees.

P. E. Goff

Mrs. P. Goff
Trustee
Dated: 12 May 2025

BERWICK SWAN AND WILDLIFE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

I report to the directors and trustees on my examination of the financial statements of Berwick Swan and Wildlife Trust (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the Trust (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 financial statements of the Trust are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Trust as required by section 386 of the Companies Act 2006.

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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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.



Colin Frame CA
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ
12 May 2025

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:						
Donations and legacies	3	24,003	-	-	24,003	49,356
Other trading activities	4	2,766	-	-	2,766	4,065
Investments	5	8,049	-	-	8,049	8,984
Total income		34,818	-	-	34,818	62,405
Expenditure on:						
Raising funds	6	949	-	-	949	806
Charitable activities	7	65,117	2,690	6	67,813	63,386
Other	11	82	-	-	82	46
Total resources expended		66,148	2,690	6	68,844	64,238
Net expenditure for the year/ Net movement in funds		(31,330)	(2,690)	(6)	(34,026)	(1,833)
Fund balances at 1 April 2024		171,620	131,895	38	303,553	305,386
Fund balances at 31 March 2025		140,290	129,205	32	269,527	303,553

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:					
Donations and legacies	3	49,356	-	-	49,356
Other trading activities	4	4,065	-	-	4,065
Investments	5	8,984	-	-	8,984
Total income		62,405	-	-	62,405
Expenditure on:					
Raising funds	6	806	-	-	806
Charitable activities	7	60,690	2,690	6	63,386
Other	11	46	-	-	46
Total resources expended		61,542	2,690	6	64,238
Net outgoing resources before transfers		863	(2,690)	(6)	(1,833)
Net movement in funds		863	(2,690)	(6)	(1,833)
Fund balances at 1 April 2023		170,757	134,585	44	305,386
Fund balances at 31 March 2024		171,620	131,895	38	303,553

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	13		96,042		100,020
Current assets					
Stocks	14	4,401		4,317	
Debtors	16	7,373		7,352	
Cash at bank and in hand		166,029		196,065	
		177,803		207,734	
Creditors: amounts falling due within one year	17	(4,318)		(4,201)	
Net current assets			173,485		203,533
Total assets less current liabilities			269,527		303,553
The funds of the Trust					
Restricted income funds	18		32		38
Unrestricted funds - general	19		140,290		171,620
Unrestricted funds - designated			129,205		131,895
			269,527		303,553

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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.

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

The financial statements were approved by the directors and trustees on 12 May 2025

Mr. D. Roughton (Treasurer)
Trustee

Mr. M. Greener
Trustee

Company registration number 03410432 (England and Wales)

1 Accounting policies

Charity information

Berwick Swan and Wildlife Trust (the Trust) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Swan Shed, Windmill Way East, Ramparts Business Park, Berwick upon Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the prions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors and trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the directors and trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The General Fund is an unrestricted fund, which is available for use at the discretion of the directors and trustees in furtherance of the general activities of the Trust.

Designated funds comprise unrestricted funds that have been set aside by the directors and trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Membership subscriptions are recognised in the year in which they are received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of raising funds are the expenses incurred in connection with fund raising events.

Governance costs are those incurred in connection with the administration of the Trust and compliance with the constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual items are capitalised at cost, where the purchase price exceeds £500.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2% Straight line
Land	Nil
Equipment	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The Trust, being a registered charity, is not liable to UK income tax, corporation tax or capital gains tax as long as the income is applied to charitable purposes. There are therefore no tax charges in the accounts.

1.12 Donated goods and services

Gifts of goods and services are included in donations at the estimated cost of the items provided to the Trust.

1.13 Limited by guarantee

Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the Trust's assets if it should be wound up whilst he or she is a member or within one year after he or she ceased to be a member, for payment of the Trust's debt and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of rights of the contributories amongst themselves.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2025	2024
	£	£
Donations and gifts	22,237	48,298
Subscriptions	332	528
Tax reclaimed under Gift Aid	1,434	530
	24,003	49,356

4 Other trading activities

	2025	2024
	£	£
Fundraising income	2,766	4,065

5 Investments

	2025	2024
	£	£
Interest receivable	8,049	8,984

6 Raising funds

	2025	2024
	£	£
Fundraising expenditure	949	806

7 Charitable activities

	Direct charitable expenditure	Governance costs	Depreciation	Total 2025	Total 2024
	£	£	£	£	£
Staff costs	37,420	-	-	37,420	34,013
Depreciation and impairment	-	-	3,896	3,896	4,124
Veterinary fees	2,261	-	-	2,261	1,358
Animal feeds	6,048	-	-	6,048	5,258
Heat and light	3,813	-	-	3,813	4,084
Calor gas	2,690	-	-	2,690	1,976
Water rates	1,499	-	-	1,499	1,845
Insurance	724	-	-	724	789
Advertising and website	108	-	-	108	33
Equipment repairs and replacements	3,719	-	-	3,719	2,089
Cleaning	353	-	-	353	554
Uniforms and training	119	-	-	119	180
Stationery	412	187	-	599	424
Telephone	-	1,573	-	1,573	3,461
Travelling expenses	-	17	-	17	55
Accountancy	-	2,940	-	2,940	3,130
General administration	-	34	-	34	13
	59,166	4,751	3,896	67,813	63,386
Analysis by fund					
Unrestricted funds - general	59,166	4,751	1,200	65,117	
Unrestricted funds - designated	-	-	2,690	2,690	
Restricted funds	-	-	6	6	
	59,166	4,751	3,896	67,813	
For the year ended 31 March 2024					
Unrestricted funds - general	52,499	6,763	1,428		60,690
Unrestricted funds - designated	-	-	2,690		2,690
Restricted funds	-	-	6		6
	52,499	6,763	4,124		63,386

Governance costs includes payments to the independent examiner of £2,940 (2024: £3,130) for accountancy and payroll services as well as carrying out the independent examination.

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,896	4,125
Loss on disposal of tangible fixed assets	82	46

9 Directors And Trustees

During the year no remuneration or expenses (2024: None) were paid, directly or indirectly out of the funds of the Trust, to any directors and trustees or any person or persons known to be connected with them.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	2	2

Employment costs	2025 £	2024 £
Wages and salaries	37,420	34,013

There were no employees whose annual remuneration was more than £60,000.

11 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	82	46

12 Taxation

The Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Buildings	Land	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	134,524	11,728	31,115	177,367
Disposals	-	-	(217)	(217)
At 31 March 2025	134,524	11,728	30,898	177,150
Depreciation and impairment				
At 1 April 2024	54,357	-	22,990	77,347
Depreciation charged in the year	2,690	-	1,206	3,896
Eliminated in respect of disposals	-	-	(135)	(135)
At 31 March 2025	57,047	-	24,061	81,108
Carrying amount				
At 31 March 2025	77,477	11,728	6,837	96,042
At 31 March 2024	80,167	11,728	8,125	100,020

14 Stocks

	2025	2024
	£	£
Raw materials and consumables	4,401	4,317

15 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	6,569	6,482
Carrying amount of financial liabilities		
Measured at amortised cost	4,059	3,965

16 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	-	6
Other debtors	7,278	7,241
Prepayments and accrued income	95	105
	7,373	7,352

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	259	236
Trade creditors	1,461	771
Accruals and deferred income	2,598	3,194
	4,318	4,201

18 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2023	Outgoing expended	Balance at 1 April 2024	Outgoing expended	Balance at 31 March 2025
	£	£	£	£	£
Educational Outreach Project	44	(6)	38	(6)	32

Donations and grants have been received for the Educational Outreach Project, which aims to provide a building and purchase educational aids. This will provide facilities for young people to visit and find out more about the work of the Trust. The aim is to encourage interest and participation by young people to ensure the continued survival of the Trust.

19 Designated funds

The income funds of the Trust include the following designated funds which have been set aside out of unrestricted funds by the directors and trustees for specific purposes:

	Balance at 1 April 2023	Resources expended	Balance at 1 April 2024	Resources expended	Balance at 31 March 2025
	£	£	£	£	£
Land and Buildings Fund	94,585	(2,690)	91,895	(2,690)	89,205
Emergency Reserve Fund	40,000	-	40,000	-	40,000
	134,585	(2,690)	131,895	(2,690)	129,205

The Land and Buildings fund represents the net book value of the land and buildings owned by the Trust. Depreciation on the building is charged against this fund.

The Emergency Reserve was created to ensure sufficient money is available to fund the response to any unforeseen emergency.

20 Analysis of net assets between funds

	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:								
Tangible assets	96,042	-	-	96,042	8,087	91,895	38	100,020
Current assets/(liabilities)	173,485	-	-	173,485	163,533	40,000	-	203,533
	269,527	-	-	269,527	171,620	131,895	38	303,553

21 Related party transactions

There were no disclosable related party transactions during the year (2024: None).

22 Donations in kind

	2025 £	2024 £
Animal food	2,371	2,181
Other	134	510
	2,505	2,691

BERWICK SWAN AND WILDLIFE TRUST

England & Wales - Charity number 1064805

Accounts

Charity registration number 1064805

Company registration number 03410432 (England and Wales)

BERWICK SWAN AND WILDLIFE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

BERWICK SWAN AND WILDLIFE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors And Trustees	Mr. R. Goff Mr. W. Curtis (Chairman) Mr. D. Roughton (Treasurer) Mr. L. Campbell Mrs. P. Goff Mr. M. Greener Mrs. G. Powell Mr. J. O'Grady
Secretary	Mrs. P. Goff
Charity number	1064805
Company number	03410432
Registered office	The Swan Shed Windmill Way East Ramparts Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF

BERWICK SWAN AND WILDLIFE TRUST

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BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The directors and trustees present their report and accounts for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Constitution, the Companies Act 2006 and "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).

Objectives and activities

The Berwick Swan and Wildlife Trust (the Trust) was founded in the wake of a chemical spillage on the Tweed. By establishing a local treatment centre it is hoped to be better equipped to deal with any similar problems as well as day to day cases.

The Trust objectives include:

- Relieving the suffering of swans and other wildlife of any species who are in need of care and attention and to provide and maintain facilities for the reception and care of wildlife;

- The provision of training for volunteers;

- Maintaining the Trust's profile through local press, local events and their website; and

- Increasing membership levels.

The directors and trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

This year we have been able to thoroughly test out the new Hedgehog Shed. We have been able to look after 28 hedgehogs from October through to April in the shed. It has been a great success, but if the hedgehog numbers increase as they have been doing we shall need more room. Perhaps another shed! The Hogwards Shed has made life much easier for the hogs and the staff and volunteers.

The alterations made to the undercover aviary to increase height and length have been very useful. We can accommodate Barn and Tawny Owls with ease. We even had a Buzzard using it for a short time.

We have also built two small new aviaries with safety doors for smaller birds. In the breeding season we never before had enough aviaries to keep species apart. Jim and Ian managed to salvage and re-site the old aviaries, repairing as needed and these are providing isolation aviaries. We still are having to take care with Avian Influenza and these aviaries are a very useful addition.

We now have two staff members so that we can cover the whole week. They are working together very well. We sent them on a course covering Hedgehog first aid and treatment. They, along with the volunteers to help, are gradually becoming able to handle all the day to day treatment of hedgehogs at the Centre.

Financial Review

The total ordinary income for the year amounted to £33,679 with legacies of £28,726 taking the total to £62,405 (2023: ordinary income £24,537). Running costs for the year totalled £64,238 (2023: £51,115) which resulted in the Trust recording a deficit of £1,833 (2023: surplus of £151,977). Capital expenditure was £2,365 (2023: £217).

Several large legacies were received during the year and one further legacy has been notified to the Trust. However, with the donor's estate still currently being wound up, we are unable to quantify our share of the legacy that will be received.

The balance of free funds on 31 March 2024 was £171,620 (2023: £170,757), the Unrestricted Designated Fund represents the value of land and buildings together with the emergency reserve and totalled £131,895 (2023: £134,585). The Restricted Fund totalled £38 (2023: £44) and is specifically for use in the educational outreach project.

Reserves policy
The directors and trustees have reviewed the reserves of the Trust in relation to current and future requirements, and the nature of the reserves held and consider the levels held adequately allow the Trust to continue to meet its charitable objectives in the short term.

The Trust continues to undertake the feasibility project to look at its future, amongst other things, and future plans are being formulated with regard to the level of reserves.

In the meantime the funds are invested in a deposit account in order to obtain a reasonable level of interest without taking any risk as to the value of the deposit.

The Trust, as mentioned elsewhere, is looking to safeguard its future and wish to ensure the legacy reserves are used to do this.

Risk review
The directors and trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future
During the year we have noticed that the building and fences are needing repainting. We have some guttering that needs replacing as well as some other minor repairs. We have no plans to build any more aviaries next year but hope to paint and repair the buildings. We are also waiting for a survey to give us details of cost and eventual savings of installing solar panels. Electric and gas are our most costly outlay and it would help to cut these down.

We would also like to send our staff ladies on another husbandry or wildlife care course. It is good for them to work and learn together and build a good working relationship.

Public benefit
In considering the operation, achievements and performance and finances of the Trust, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charity Commission.

Structure, governance and management
The Trust is an association which together with its property shall be administered and managed in accordance with its Constitution adopted on 28 May 1992 by the members of the Executive Committee (directors and trustees). The Trust is a limited company with no share capital, being limited by guarantee.

The directors and trustees who served during the year were:

Mr. R. Goff
Mr. W. Curtis (Chairman)
Mr. D. Roughton (Treasurer)
Mr. L. Campbell
Mrs. P. Goff
Mr. M. Greener
Mrs. K.A. Keenan (Resigned 8 May 2023)
Mrs. G. Powell
Mr. J. O'Grady

BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

Appointment of directors and trustees
The members of the Executive Committee are responsible for the policy and general management of the affairs of the Trust. Committee members are elected at the Annual General Meeting and serve for 5 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. The Chairman and Honorary Officers are elected annually for a maximum of five consecutive years.

All directors and trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new directors and trustees covering health and safety and wildlife care issues.

Statement of directors and trustees responsibilities
The trustees, who are also the directors of the Trust for the purpose of company law, are responsible for preparing the Directors and Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that year.

In preparing these accounts, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

The directors and trustees report was approved by the Board of Directors and Trustees.

.....

Mrs. P. Goff
Trustee
Dated: .....4/6/2024.

BERWICK SWAN AND WILDLIFE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

I report to the directors and trustees on my examination of the financial statements of Berwick Swan and Wildlife Trust (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Trust (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 financial statements of the Trust 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 Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Trust 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.

Colin Frame.

Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 11/6/24

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	**3**	49,356	-	-	49,356	196,492
Other trading activities	**4**	4,065	-	-	4,065	3,805
Investments	**5**	8,984	-	-	8,984	2,795
Total income		62,405	-	-	62,405	203,092
Expenditure on:						
Raising funds	**6**	806	-	-	806	506
Charitable activities	**7**	60,690	2,690	6	63,386	49,853
Other	**8**	46	-	-	46	756
Total resources expended		61,542	2,690	6	64,238	51,115
Net income/(expenditure) for the year/ Net movement in funds		863	(2,690)	(6)	(1,833)	151,977
Fund balances at 1 April 2023		170,757	134,585	44	305,386	153,409
Fund balances at 31 March 2024		171,620	131,895	38	303,553	305,386

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:					
Donations and legacies	3	196,492	-	-	196,492
Other trading activities	4	3,805	-	-	3,805
Investments	5	2,795	-	-	2,795
Total income		203,092	-	-	203,092
Expenditure on:					
Raising funds	6	506	-	-	506
Charitable activities	7	47,154	2,691	8	49,853
Other	8	532	224	-	756
Total resources expended		48,192	2,915	8	51,115
Net incoming/(outgoing) resources before transfers		154,900	(2,915)	(8)	151,977
Gross transfers between funds		(12,174)	12,174	-	-
Net movement in funds		142,726	9,259	(8)	151,977
Fund balances at 1 April 2022		28,031	125,326	52	153,409
Fund balances at 31 March 2023		170,757	134,585	44	305,386

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**13**		100,020		101,825
Current assets					
Stocks	**14**	4,317		3,693	
Debtors	**16**	7,352		3,991	
Cash at bank and in hand		196,065		200,771	
		207,734		208,455	
Creditors: amounts falling due within one year	**17**	(4,201)		(4,894)	
Net current assets			203,533		203,561
Total assets less current liabilities			303,553		305,386
Income funds					
Restricted funds	**18**		38		44
Unrestricted funds					
Designated funds	**19**	131,895		134,585	
General funds		171,620		170,757	
			303,515		305,342
			303,553		305,386

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors and trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

The accounts were approved by the Directors and Trustees on 11/6/2024

.....
Mr. D. Roughton (Treasurer)
Trustee

.....
Mr. M. Greener
Trustee

Company Registration No. 03410432

1 Accounting policies

Charity information

Berwick Swan and Wildlife Trust (the Trust) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Swan Shed, Windmill Way East, Ramparts Business Park, Berwick upon Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Constitution, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the prions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors and trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the directors and trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The General Fund is an unrestricted fund, which is available for use at the discretion of the directors and trustees in furtherance of the general activities of the Trust.

Designated funds comprise unrestricted funds that have been set aside by the directors and trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Membership subscriptions are recognised in the year in which they are received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of raising funds are the expenses incurred in connection with fund raising events.

Governance costs are those incurred in connection with the administration of the Trust and compliance with the constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual items are capitalised at cost, where the purchase price exceeds £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2% Straight line
Land	Nil
Equipment	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The Trust, being a registered charity, is not liable to UK income tax, corporation tax or capital gains tax as long as the income is applied to charitable purposes. There are therefore no tax charges in the accounts.

1.12 Donated goods and services

Gifts of goods and services are included in donations at the estimated cost of the items provided to the Trust.

1.13 Limited by guarantee

Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the Trust's assets if it should be wound up whilst he or she is a member or within one year after he or she ceased to be a member, for payment of the Trust's debt and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of rights of the contributories amongst themselves.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
	£	£
Donations and gifts	48,298	195,439
Subscriptions	528	446
Tax reclaimed under Gift Aid	530	607
	49,356	196,492

4 Other trading activities

	2024	2023
	£	£
Fundraising income	4,065	3,805

5 Investments

	2024	2023
	£	£
Interest receivable	8,984	2,795

6 Raising funds

	2024	2023
	£	£
Fundraising expenditure	806	506

7 Charitable activities

	Direct charitable expenditure	Governance costs	Depreciation	Total 2024	Total 2023
	£	£	£	£	£
Staff costs	34,013	-	-	34,013	24,237
Depreciation and impairment	-	-	4,124	4,124	3,970
Veterinary fees	1,358	-	-	1,358	1,172
Animal feeds	5,258	-	-	5,258	5,441
Heat and light	4,084	-	-	4,084	4,042
Calor gas	1,976	-	-	1,976	2,075
Water rates	1,845	-	-	1,845	1,717
Insurance	789	-	-	789	487
Advertising and website	33	-	-	33	84
Equipment repairs and replacements	2,089	-	-	2,089	914
Cleaning	554	-	-	554	440
Uniforms	180	-	-	180	143
Stationery	320	104	-	424	626
Telephone	-	3,461	-	3,461	1,223
Travelling expenses	-	55	-	55	34
Accountancy	-	3,130	-	3,130	3,235
General administration	-	13	-	13	13
	52,499	6,763	4,124	63,386	49,853
Analysis by fund					
Unrestricted funds - general	52,499	6,763	1,428	60,690	
Unrestricted funds - designated	-	-	2,690	2,690	
Restricted funds	-	-	6	6	
	52,499	6,763	4,124	63,386	
For the year ended 31 March 2023					
Unrestricted funds - general	41,306	4,577	1,271		47,154
Unrestricted funds - designated	-	-	2,691		2,691
Restricted funds	-	-	8		8
	41,306	4,577	3,970		49,853

Governance costs includes payments to the independent examiner of £3,130 (2023: £3,235) for accountancy and payroll services as well as carrying out the independent examination.

8 Other expenditure

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Net loss on disposal of tangible fixed assets	46	-	46	532	224	756

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	4,124	3,970
Loss on disposal of tangible fixed assets	46	756

10 Directors And Trustees

During the year no remuneration or expenses (2023: None) were paid, directly or indirectly out of the funds of the Trust, to any directors and trustees or any person or persons known to be connected with them.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	2	2

Employment costs	2024 £	2023 £
Wages and salaries	34,013	24,237

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Buildings	Land	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	134,524	11,728	28,982	175,234
Additions	-	-	2,365	2,365
Disposals	-	-	(233)	(233)
At 31 March 2024	134,524	11,728	31,114	177,366
Depreciation and impairment				
At 1 April 2023	51,667	-	21,742	73,409
Depreciation charged in the year	2,690	-	1,434	4,124
Eliminated in respect of disposals	-	-	(187)	(187)
At 31 March 2024	54,357	-	22,989	77,346
Carrying amount				
At 31 March 2024	80,167	11,728	8,125	100,020
At 31 March 2023	82,857	11,728	7,240	101,825

14 Stocks

	2024	2023
	£	£
Raw materials and consumables	4,317	3,693

15 Financial instruments

	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	6,482	3,236
Carrying amount of financial liabilities		
Measured at amortised cost	3,965	4,643

16 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	6	-
Other debtors	7,241	3,896
Prepayments and accrued income	105	95
	7,352	3,991

17 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	236	251
Trade creditors	771	1,649
Accruals and deferred income	3,194	2,994
	4,201	4,894

18 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2022	Outgoing expended	Balance at 1 April 2023	Outgoing expended	Balance at 31 March 2024
	£	£	£	£	£
Educational Outreach Project	52	(8)	44	(6)	38

Donations and grants have been received for the Educational Outreach Project, which aims to provide a building and purchase educational aids. This will provide facilities for young people to visit and find out more about the work of the Trust. The aim is to encourage interest and participation by young people to ensure the continued survival of the Trust.

19 Designated funds

The income funds of the Trust include the following designated funds which have been set aside out of unrestricted funds by the directors and trustees for specific purposes:

	Balance at 1 April 2022	Resources expended	Transfers	Balance at 1 April 2023	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
Land and Buildings Fund	94,326	(2,915)	3,174	94,585	(2,690)	91,895
Emergency Reserve Fund	31,000	-	9,000	40,000	-	40,000
	125,326	(2,915)	12,174	134,585	(2,690)	131,895

The Land and Buildings fund represents the net book value of the land and buildings owned by the Trust. Depreciation on the building is charged against this fund.

The Emergency Reserve was created to ensure sufficient money is available to fund the response to any unforeseen emergency.

20 Analysis of net assets between funds

	Unrestricted Funds 2024	Designated Funds 2024	Restricted Funds 2024	Total 2024	Unrestricted Funds 2023	Designated Funds 2023	Restricted Funds 2023	Total 2023
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Tangible assets	8,087	91,895	38	100,020	7,196	94,585	44	101,825
Current assets/(liabilities)	163,533	40,000	-	203,533	163,561	40,000	-	203,561
	171,620	131,895	38	303,553	170,757	134,585	44	305,386

21 Related party transactions

There were no disclosable related party transactions during the year (2023: None).

22 Donations in kind

	2024 £	2023 £
Animal food	2,181	3,017
Other	510	153
	2,691	3,170

BERWICK SWAN AND WILDLIFE TRUST

England & Wales - Charity number 1064805

Accounts

Charity registration number 1064805

Company registration number 03410432 (England and Wales)

BERWICK SWAN AND WILDLIFE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

BERWICK SWAN AND WILDLIFE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors And Trustees	Mr. R. Goff	
	Mr. W. Curtis	
	Mr. D. Roughton (Treasurer)	
	Mr. L. Campbell	
	Mrs. P. Goff	
	Mr. M. Greener (Chairman)	
	Mrs. G. Powell	(Appointed 1 January 2023)
	Mr. J. O'Grady	(Appointed 1 January 2023)
Secretary	Mrs. P. Goff	
Charity number	1064805	
Company number	03410432	
Registered office	The Swan Shed Windmill Way East Ramparts Business Park Berwick upon Tweed Northumberland TD15 1TU	
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ	
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN	
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF	

BERWICK SWAN AND WILDLIFE TRUST

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BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The directors and trustees present their report and accounts for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's Constitution, the Companies Act 2006 and "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).

Objectives and activities

The Berwick Swan and Wildlife Trust (the Trust) was founded in the wake of a chemical spillage on the Tweed. By establishing a local treatment centre it is hoped to be better equipped to deal with any similar problems as well as day to day cases.

The Trust objectives include:

- Relieving the suffering of swans and other wildlife of any species who are in need of care and attention and to provide and maintain facilities for the reception and care of wildlife;

- The provision of training for volunteers;

- Maintaining the Trust's profile through local press, local events and their website; and

- Increasing membership levels.

The directors and trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

Avian Influenza has been the major problem this year in the work the Trust undertakes. Care has to be taken that infection is not brought into the Rollo Centre. We have been unable to get treatment for many bird species as the Veterinary Practices refuse to have them even outside their premises. It has been difficult for volunteers to deal with and even harder for the general public to understand how serious this matter can be.

We have taken on an additional employee so that Jackie has an assistant working on her days off. They share one day each week so they can work on any problems they have. Barbara was a volunteer for several years before she took the assistant post. It does mean there is always someone present during daytime hours to receive casualties and deal with queries.

Jim and Ian did a brilliant job with the Hogsward shed for overwintering hedgehogs. It has worked extremely well both for hedgehogs and volunteers. It certainly gives volunteers some protection from the weather and although the shed is not heated it is a much better than lifting icy hut roofs in the snow.

Financial review

The total ordinary income for the year amounted to £24,537 with legacies of £178,555 taking the total to £203,092 (2022: ordinary income £26,148). Running costs for the year totalled £51,115 (2022: £37,690) which resulted in us recording a surplus of £151,977 (2022: deficit of £11,542). Capital expenditure was £217 (2022: £3,964)

Several large legacies were received during the year and one further legacy has been notified to the Charity. However, with the donor's estate still currently being wound up, we are unable to quantify our share of the legacy that will be received.

The balance of free funds on 31 March 2023 was £170,757 (2022: £28,031), the Unrestricted Designated Fund represents the value of land and buildings together with the emergency reserve and totalled £134,585 (2022: £125,326). The Restricted Fund totalled £44 (2022: £52) and is specifically for use in the educational outreach project.

Reserves policy
The directors and trustees have reviewed the reserves of the Trust in relation to current and future requirements, and the nature of the reserves held and consider the levels held adequately allow the Trust to continue to meet its charitable objectives in the short term.

The Trust continues to undertake the feasibility project to look at its future, amongst other things, and future plans are being formulated with regard to the level of reserves.

In the meantime the funds are invested in a deposit account in order to obtain a reasonable level of interest without taking any risk as to the value of the deposit.

The Trust, as mentioned elsewhere, is looking to safeguard its future and wish to ensure the legacy reserves are used to do this.

Risk review
The directors and trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future
We have during the year realised that we are unable to offer a proper rescue service. With escalating insurance costs and fewer fit volunteers, we are asking where possible, that casualties be brought in. The directors and trustees feel that we should concentrate efforts on what we can do well, which is treatment and rehabilitation. We are respected by the R.S.P.C.A. and they frequently bring casualties to us.

Next year marks our 30th Anniversary and with COVID restrictions removed we hope for a good fundraising year.

Public benefit
In considering the operation, achievements and performance and finances of the Trust, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charity Commission.

Structure, governance and management
The Trust is an association which together with its property shall be administered and managed in accordance with its Constitution adopted on 28 May 1992 by the members of the Executive Committee (directors and trustees). The Trust is a limited company with no share capital, being limited by guarantee.

The directors and trustees who served during the year were:

Mr. R. Goff	
Mr. W. Curtis	
Mr. D. Roughton (Treasurer)	
Mr. L. Campbell	
Mrs. P. Goff	
Mr. M. Greener (Chairman)	
Mrs. K.A. Keenan	(Resigned 8 May 2023)
Mrs. G. Powell	(Appointed 1 January 2023)
Mr. J. O'Grady	(Appointed 1 January 2023)

Appointment of directors and trustees
The members of the Executive Committee are responsible for the policy and general management of the affairs of the Trust. Committee members are elected at the Annual General Meeting and serve for 5 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. The Chairman and Honorary Officers are elected annually for a maximum of five consecutive years.

All directors and trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new directors and trustees covering health and safety and wildlife care issues.

Statement of directors and trustees responsibilities
The trustees, who are also the directors of the Trust for the purpose of company law, are responsible for preparing the Directors and Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that year.

In preparing these accounts, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

The directors and trustees report was approved by the Board of Directors and Trustees.

Mrs. P. Goff
Trustee
Dated: 15 June 2023

BERWICK SWAN AND WILDLIFE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

I report to the directors and trustees on my examination of the financial statements of Berwick Swan and Wildlife Trust (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Trust (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 financial statements of the Trust 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 Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Trust 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.

Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 15 June 2023

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Income from:						
Donations and legacies	**3**	196,492	-	-	196,492	23,570
Other trading activities	**4**	3,805	-	-	3,805	2,518
Investments	**5**	2,795	-	-	2,795	60
Total income		203,092	-	-	203,092	26,148
Expenditure on:						
Raising funds	**6**	506	-	-	506	261
Charitable activities	**7**	47,154	2,691	8	49,853	37,429
Other	**10**	532	224	-	756	-
Total resources expended		48,192	2,915	8	51,115	37,690
Net incoming/(outgoing) resources before transfers		154,900	(2,915)	(8)	151,977	(11,542)
Gross transfers between funds		(12,174)	12,174	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		142,726	9,259	(8)	151,977	(11,542)
Fund balances at 1 April 2022		28,031	125,326	52	153,409	164,951
Fund balances at 31 March 2023		170,757	134,585	44	305,386	153,409

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:					
Donations and legacies	**3**	23,570	-	-	23,570
Other trading activities	**4**	2,518	-	-	2,518
Investments	**5**	60	-	-	60
Total income		26,148	-	-	26,148
Expenditure on:					
Raising funds	**6**	261	-	-	261
Charitable activities	**7**	34,721	2,699	9	37,429
Total resources expended		34,982	2,699	9	37,690
Net incoming/(outgoing) resources before transfers		(8,834)	(2,699)	(9)	(11,542)
Net income/(expenditure) for the year/ Net movement in funds		(8,834)	(2,699)	(9)	(11,542)
Fund balances at 1 April 2021		36,865	128,025	61	164,951
Fund balances at 31 March 2022		28,031	125,326	52	153,409

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	**12**		101,825		106,333
Current assets					
Stocks	**13**	3,693		1,684	
Debtors	**15**	3,991		2,340	
Cash at bank and in hand		200,771		46,416	
		208,455		50,440	
Creditors: amounts falling due within one year	**16**	(4,894)		(3,364)	
Net current assets			203,561		47,076
Total assets less current liabilities			305,386		153,409
Income funds					
Restricted funds	**17**		44		52
Unrestricted funds					
Designated funds	**18**	134,585		125,326	
General funds		170,757		28,031	
			305,342		153,357
			305,386		153,409

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors and trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

The accounts were approved by the Directors and Trustees on 15 June 2023

Mr. D. Roughton (Treasurer)
Trustee

Mr. M. Greener (Chairman)
Trustee

Company Registration No. 03410432

1 Accounting policies

Charity information

Berwick Swan and Wildlife Trust (the Trust) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Swan Shed, Windmill Way East, Ramparts Business Park, Berwick upon Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's Constitution, the Companies Act 2006, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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 Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the prions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors and trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the directors and trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The General Fund is an unrestricted fund, which is available for use at the discretion of the directors and trustees in furtherance of the general activities of the Trust.

Designated funds comprise unrestricted funds that have been set aside by the directors and trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Membership subscriptions are recognised in the year in which they are received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of raising funds are the expenses incurred in connection with fund raising events.

Governance costs are those incurred in connection with the administration of the Trust and compliance with the constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual items are capitalised at cost, where the purchase price exceeds £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2% Straight line
Land	Nil
Equipment	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The Trust, being a registered charity, is not liable to UK income tax, corporation tax or capital gains tax as long as the income is applied to charitable purposes. There are therefore no tax charges in the accounts.

1.12 Donated goods and services

Gifts of goods and services are included in donations at the estimated cost of the items provided to the Trust.

1.13 Limited by guarantee

Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the Trust's assets if it should be wound up whilst he or she is a member or within one year after he or she ceased to be a member, for payment of the Trust's debt and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of rights of the contributories amongst themselves.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2023	2022
	£	£
Donations and gifts	195,439	21,732
Subscriptions	446	413
Tax reclaimed under Gift Aid	607	1,425
	196,492	23,570

4 Other trading activities

	2023	2022
	£	£
Fundraising income	3,805	2,518

5 Investments

	2023	2022
	£	£
Interest receivable	2,795	60

6 Raising funds

	2023	2022
	£	£
Fundraising expenditure	506	261

7 Charitable activities

	Direct charitable expenditure	Governance costs	Depreciation	Total 2023	Total 2022
	£	£	£	£	£
Staff costs	24,237	-	-	24,237	13,896
Depreciation and impairment	-	-	3,970	3,970	4,258
Veterinary fees	1,172	-	-	1,172	1,053
Animal feeds	5,441	-	-	5,441	5,087
Heat and light	4,042	-	-	4,042	2,398
Calor gas	2,075	-	-	2,075	1,571
Water rates	1,717	-	-	1,717	1,410
Insurance	487	-	-	487	545
Advertising and website	84	-	-	84	25
Equipment repairs and replacements	914	-	-	914	3,433
Cleaning	440	-	-	440	398
Uniforms	143	-	-	143	-
Stationery	554	72	-	626	168
Telephone	-	1,223	-	1,223	971
Travelling expenses	-	34	-	34	20
Accountancy	-	3,235	-	3,235	2,183
General administration	-	13	-	13	13
	41,306	4,577	3,970	49,853	37,429
Analysis by fund					
Unrestricted funds - general	41,306	4,577	1,271	47,154	
Unrestricted funds - designated	-	-	2,691	2,691	
Restricted funds	-	-	8	8	
	41,306	4,577	3,970	49,853	
For the year ended 31 March 2022					
Unrestricted funds - general	29,816	3,355	1,550		34,721
Unrestricted funds - designated	-	-	2,699		2,699
Restricted funds	-	-	9		9
	29,816	3,355	4,258		37,429

Governance costs includes payments to the independent examiner of £3,235 (2022: £2,183) for accountancy and payroll services as well as carrying out the independent examination.

8 Directors And Trustees

During the year no remuneration or expenses (2022: None) were paid, directly or indirectly out of the funds of the Trust, to any directors and trustees or any person or persons known to be connected with them.

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	2	1

Employment costs	2023 £	2022 £
Wages and salaries	24,237	13,896

There were no employees whose annual remuneration was more than £60,000.

10 Other

	Unrestricted funds 2023 general	Unrestricted funds 2023 designated	Total 2023 £	Total 2022 £
Net loss on disposal of tangible fixed assets	532	224	756	-

11 Taxation

The Trust is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Buildings	Land	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	134,844	11,728	30,992	177,564
Additions	-	-	217	217
Disposals	(320)	-	(2,227)	(2,547)
At 31 March 2023	134,524	11,728	28,982	175,234
Depreciation and impairment				
At 1 April 2022	49,072	-	22,159	71,231
Depreciation charged in the year	2,691	-	1,278	3,969
Eliminated in respect of disposals	(96)	-	(1,695)	(1,791)
At 31 March 2023	51,667	-	21,742	73,409
Carrying amount				
At 31 March 2023	82,857	11,728	7,240	101,825
At 31 March 2022	85,772	11,728	8,833	106,333

13 Stocks

	2023	2022
	£	£
Raw materials and consumables	3,693	1,684

14 Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	3,236	1,468
Carrying amount of financial liabilities		
Measured at amortised cost	4,643	3,300

15 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Other debtors	3,896	2,255
Prepayments and accrued income	95	85
	3,991	2,340

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	251	64
Trade creditors	1,649	827
Accruals and deferred income	2,994	2,473
	4,894	3,364

17 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Outgoing expended	Balance at 1 April 2022	Outgoing expended	Balance at 31 March 2023
	£	£	£	£	£
Educational Outreach Project	61	(9)	52	(8)	44

Donations and grants have been received for the Educational Outreach Project, which aims to provide a building and purchase educational aids. This will provide facilities for young people to visit and find out more about the work of the Trust. The aim is to encourage interest and participation by young people to ensure the continued survival of the Trust.

18 Designated funds

The income funds of the Trust include the following designated funds which have been set aside out of unrestricted funds by the directors and trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Land and Buildings Fund	97,025	(2,699)	94,326	(2,915)	3,174	94,585
Emergency Reserve Fund	31,000	-	31,000	-	9,000	40,000
	128,025	(2,699)	125,326	(2,915)	12,174	134,585

The Land and Buildings fund represents the net book value of the land and buildings owned by the Trust. Depreciation on the building is charged against this fund.

The Emergency Reserve was created to ensure sufficient money is available to fund the response to any unforeseen emergency.

During the year the directors and trustees agreed to the following transfers between funds.

The £3,174 transfer from the Unrestricted General Fund to the Unrestricted Designated Land and Buildings Fund has been carried out in order to realign the fund balance at the year end with the assets it represents.

The £9,000 transfer from the Unrestricted General Fund to the Unrestricted Designated Emergency Reserve Fund has been carried out in order to increase the overall fund balance to ensure adequate funds are available should an emergency occur.

19 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Tangible assets	7,196	94,585	44	101,825	8,781	97,500	52	106,333
Current assets/(liabilities)	163,561	40,000	-	203,561	19,250	27,826	-	47,076
	170,757	134,585	44	305,386	28,031	125,326	52	153,409

20 Related party transactions

There were no disclosable related party transactions during the year (2022: None).

21 Donations in kind

	2022 £	2021 £
Animal food	2,967	3,489
Other	200	414
	3,167	3,903

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Donations and legacies				
Unrestricted: Donations and legacies	195,439		21,732	
Unrestricted: Subscriptions	446		413	
Unrestricted: Tax reclaimed under gift aid	607		1,425	
		196,492		23,570
Activities for generating funds				
Unrestricted: Fundraising income		3,805		2,518
Investment income				
Unrestricted: Bank interest		2,795		60
Total incoming resources		203,092		26,148
Resources expended				
Costs of generating donations and legacies				
Unrestricted: Fundraising expenditure		(506)		(261)
Charitable activities				
Direct charitable expenditure				
Unrestricted: Wages and salaries	24,237		13,896	
Unrestricted: Veterinary fees	1,172		1,053	
Unrestricted: Animal feeds	5,441		5,087	
Unrestricted: Heat and light	4,042		2,398	
Unrestricted: Calor gas	2,075		1,571	
Unrestricted: Water rates	1,717		1,410	
Unrestricted: Insurance	487		545	
Unrestricted: Advertising and website	84		25	
Unrestricted: Equipment repairs and replacements	914		3,433	
Unrestricted: Cleaning	440		398	
Unrestricted: Uniforms	143		-	
Unrestricted: Subscriptions	554		-	
		(41,306)		(29,816)
Balance Carried Forward		161,280		(3,929)

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

	£	2023 £	£	2022 £
Balance Brought Forward		161,280		(3,929)
Governance costs				
Unrestricted: Stationery	72		168	
Unrestricted: Telephone	1,223		971	
Unrestricted: Travelling expenses	34		20	
Unrestricted: Accountancy	3,235		2,183	
Unrestricted: General administration	13		13	
		(4,577)		(3,355)
Depreciation				
Unrestricted: Equipment depreciation	1,271		1,550	
Designated: Buildings depreciation	2,691		2,699	
Restricted: Equipment depreciation	8		9	
		(3,970)		(4,258)
Other resources expended				
Unrestricted: Loss on disposal of tangible fixed assets	532		-	
Designated: Loss on disposal of tangible fixed assets	224		-	
		(756)		-
Surplus/(Deficit) for the Year		**151,977**		**(11,542)**

BERWICK SWAN AND WILDLIFE TRUST

England & Wales - Charity number 1064805

Accounts

Charity registration number 1064805

Company registration number 03410432 (England and Wales)

BERWICK SWAN AND WILDLIFE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

BERWICK SWAN AND WILDLIFE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors And Trustees	Mr. R. Goff Mr. W. Curtis Mr. D. Roughton (Treasurer) Mr. L. Campbell Mrs. P. Goff Mr. M. Greener (Chairman) Mrs. K.A. Keenan
Secretary	Mrs. P. Goff
Charity number	1064805
Company number	03410432
Registered office	The Swan Shed Windmill Way East Ramparts Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	Colin Frame CA Greaves West & Ayre 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF

BERWICK SWAN AND WILDLIFE TRUST

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BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The directors and trustees present their report and accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's Constitution, the Charities Act 2011, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Berwick Swan and Wildlife Trust (the Trust) was founded in the wake of a chemical spillage on the Tweed. By establishing a local treatment centre it is hoped to be better equipped to deal with any similar problems as well as day to day cases.

The Trust objectives include:

- Relieving the suffering of swans and other wildlife of any species who are in need of care and attention and to provide and maintain facilities for the reception and care of wildlife;

- The provision of training for volunteers;

- Maintaining the Trust's profile through local press, local events and their website; and

- Increasing membership levels.

The directors and trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

With part of the year still under Covid restrictions it has been another difficult year. Fundraising has had to be largely curtailed but we are lucky to have the support from many local people. The biggest change this year was the building of a hedgehog overwintering shed, complete with cages and cleaning facilities and raising the funds for the enterprise. We seem to have more and more hedgehogs brought in each year. This year well over 50 were in for the winter. We were lucky that several people gave money for this project and in late October the shed was erected and was in process of being fitted out. Sadly this was completed just a couple of days before Storm Arwen struck in early December. The shed was demolished and the cages scattered round the site. Prompt action the following morning saved all the cages except one. As an unfinished structure the shed was not insured and we had to start again. We chose a different site for the shed hoping it would be more sheltered from winds from the sea. We were very lucky that one of our supporters offered us money to buy another shed but a stronger one. This has been ordered and will be strengthened even more by using some of the roof struts from the damaged shed. A smaller storage shed can be made using the panels of the old shed that are undamaged.

Financial review

The total ordinary income for the year amounted to £26,148 (2021 ordinary income £26,485 with a legacy of £2,000 making a total of £28,485). Running costs for the year totalled £37,690 (2021: £35,484) which included an item for storm damage of £2,695 which resulted in us recording a loss of £11,542 (2021: £6,999). Capital Expenditure was £3,964 (2021: £2071)

The balance of free funds on 31 March 2022 was £28,031 (2021: £36,865), the Unrestricted Designated balance represents the value of land and buildings together with the emergency reserve, totalling £125,326 (2021: £128,025) The Restricted Fund totals £52 (2021: £61) and is specifically for use in the educational outreach project

Reserves policy
The directors and trustees have reviewed the reserves of the Trust in relation to current and future requirements, and the nature of the reserves held and consider the levels held adequately allow the Trust to continue to meet its charitable objectives in the short term.

The Trust continues to undertake the feasibility project to look at its future, amongst other things, and future plans are being formulated with regard to the level of reserves.

In the meantime the funds are invested in a deposit account in order to obtain a reasonable level of interest without taking any risk as to the value of the deposit.

The Trust, as mentioned elsewhere, is looking to safeguard its future and wish to ensure the legacy reserves are used to do this.

Risk review
The directors and trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future
We have during the year realised that we are unable to offer a proper rescue service. With escalating insurance costs and fewer fit volunteers, we are asking where possible, that casualties be brought in. The committee feel that we should concentrate efforts on what we can do well, which is treatment and rehabilitation. We are respected by the R.S.P.C.A. and they frequently bring casualties to us.

Next year is our 30th Anniversary and with Covid restrictions removed we hope for a good fundraising year.

Public benefit
In considering the operation, achievements and performance and finances of the Trust, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charity Commission.

Structure, governance and management
The Trust is an association which together with its property shall be administered and managed in accordance with its Constitution adopted on 28 May 1992 by the members of the Executive Committee (directors and trustees). The Trust is a limited company with no share capital, being limited by guarantee.

The directors and trustees who served during the year were:

Mr. R. Goff
Mr. W. Curtis
Mr. D. Roughton (Treasurer)
Mr. L. Campbell
Mrs. P. Goff
Mr. M. Greener (Chairman)
Mr. R.E. Shaw (Deceased 23 December 2021)
Mrs. K.A. Keenan

BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

Appointment of directors and trustees
The members of the Executive Committee are responsible for the policy and general management of the affairs of the Trust. Committee members are elected at the Annual General Meeting and serve for 5 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. The Chairman and Honorary Officers are elected annually for a maximum of five consecutive years.

All directors and trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new directors and trustees covering health and safety and wildlife care issues.

Statement of directors and trustees responsibilities
The trustees, who are also the directors of the Trust for the purpose of company law, are responsible for preparing the Directors and Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that year.

In preparing these accounts, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

The directors and trustees report was approved by the Board of Directors and Trustees.

P. Goff

Mrs. P. Goff
Trustee
Dated: 13 August 2022

BERWICK SWAN AND WILDLIFE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

I report to the directors and trustees on my examination of the financial statements of Berwick Swan and Wildlife Trust (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the directors and trustees of the Trust (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 financial statements of the Trust 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 Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Trust 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.

Colin Frame.

Colin Frame CA

Greaves West & Ayre
17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 13 August 2022.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	3	23,570	-	-	23,570	27,809
Other trading activities	4	2,518	-	-	2,518	401
Investments	5	60	-	-	60	275
Total income		26,148	-	-	26,148	28,485
Expenditure on:						
Raising funds	6	261	-	-	261	498
Charitable activities	7	34,721	2,699	9	37,429	34,986
Total resources expended		34,982	2,699	9	37,690	35,484
Net expenditure for the year/ Net movement in funds		(8,834)	(2,699)	(9)	(11,542)	(6,999)
Fund balances at 1 April 2021		36,865	128,025	61	164,951	171,950
Fund balances at 31 March 2022		28,031	125,326	52	153,409	164,951

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:					
Donations and legacies	3	27,809	-	-	27,809
Other trading activities	4	401	-	-	401
Investments	5	275	-	-	275
Total income		28,485	-	-	28,485
Expenditure on:					
Raising funds	6	498	-	-	498
Charitable activities	7	32,323	2,652	11	34,986
Total resources expended		32,821	2,652	11	35,484
Net expenditure for the year/ Net movement in funds		(4,336)	(2,652)	(11)	(6,999)
Fund balances at 1 April 2020		41,201	130,677	72	171,950
Fund balances at 31 March 2021		36,865	128,025	61	164,951

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**10**		106,333		106,627
Current assets					
Stocks	**11**	1,684		2,431	
Debtors	**13**	2,340		1,801	
Cash at bank and in hand		46,416		58,933	
		50,440		63,165	
Creditors: amounts falling due within one year	**14**	(3,364)		(4,841)	
Net current assets			47,076		58,324
Total assets less current liabilities			153,409		164,951
Income funds					
Restricted funds	**15**		52		61
Unrestricted funds					
Designated funds	**16**	125,326		128,025	
General funds		28,031		36,865	
			153,357		164,890
			153,409		164,951

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors and trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

The accounts were approved by the Directors and Trustees on 13 August 2022

Mr. D. Roughton (Treasurer)
Trustee

Mr. M. Greener (Chairman)
Trustee

Company Registration No. 03410432

1 Accounting policies

Charity information

Berwick Swan and Wildlife Trust (the Trust) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Swan Shed, Windmill Way East, Ramparts Business Park, Berwick upon Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The accounts have been prepared in accordance with the Trust's Constitution, the Charities Act 2011, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors and trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the directors and trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The General Fund is an unrestricted fund, which is available for use at the discretion of the directors and trustees in furtherance of the general activities of the Trust.

Designated funds comprise unrestricted funds that have been set aside by the directors and trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

Membership subscriptions are recognised in the year in which they are received.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of raising funds are the expenses incurred in connection with fund raising events.

Governance costs are those incurred in connection with the administration of the Trust and compliance with the constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual items are capitalised at cost, where the purchase price exceeds £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2% Straight line
Land	Nil
Equipment	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1 Accounting policies **(Continued)**

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

The Trust, being a registered charity, is not liable to UK income tax, corporation tax or capital gains tax as long as the income is applied to charitable purposes. There are therefore no tax charges in the accounts.

1.12 Donated goods and services

Gifts of goods and services are included in donations at the estimated cost of the items provided to the Trust.

1 Accounting policies **(Continued)**

1.13 Limited by guarantee

Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the Trust's assets if it should be wound up whilst he or she is a member or within one year after he or she ceased to be a member, for payment of the Trust's debt and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of rights of the contributories amongst themselves.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2022	2021
	£	£
Donations and gifts	21,732	26,287
Subscriptions	413	448
Tax reclaimed under Gift Aid	1,425	1,074
	23,570	27,809

4 Other trading activities

	2022	2021
	£	£
Fundraising income	2,518	401

5 Investments

	2022	2021
	£	£
Interest receivable	60	275

6 Raising funds

	2022	2021
	£	£
Fundraising expenditure	261	498

7 Charitable activities

	Direct charitable expenditure	Governance costs	Depreciation	Total 2022	Total 2021
	£	£	£	£	£
Staff costs	13,896	-	-	13,896	13,120
Depreciation and impairment	-	-	4,258	4,258	4,178
Veterinary fees	1,053	-	-	1,053	1,425
Animal feeds	5,087	-	-	5,087	4,596
Heat and light	2,398	-	-	2,398	2,364
Calor gas	1,571	-	-	1,571	1,726
Water rates	1,410	-	-	1,410	1,482
Insurance	545	-	-	545	850
Advertising and website	25	-	-	25	69
Equipment repairs and replacements	3,433	-	-	3,433	673
Cleaning	398	-	-	398	661
Stationery	-	168	-	168	40
Telephone	-	971	-	971	1,754
Travelling expenses	-	20	-	20	-
Accountancy	-	2,183	-	2,183	2,035
General administration	-	13	-	13	13
	29,816	3,355	4,258	37,429	34,986
Analysis by fund					
Unrestricted funds - general	29,816	3,355	1,550	34,721	
Unrestricted funds - designated	-	-	2,699	2,699	
Restricted funds	-	-	9	9	
	29,816	3,355	4,258	37,429	
For the year ended 31 March 2021					
Unrestricted funds - general	26,966	3,842	1,515		32,323
Unrestricted funds - designated	-	-	2,652		2,652
Restricted funds	-	-	11		11
	26,966	3,842	4,178		34,986

Governance costs includes payments to the independent examiner of £2,183 (2021: £2,035) for accountancy and payroll services as well as carrying out the independent examination.

8 Directors And Trustees

During the year no remuneration or expenses were paid, directly or indirectly out of the funds of the Trust, to any directors and trustees or any person or persons known to be connected with them.

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	1

Employment costs	2022 £	2021 £
Wages and salaries	13,896	13,120

There were no employees whose annual remuneration was more than £60,000.

10 Tangible fixed assets

	Buildings £	Land £	Equipment £	Total £
Cost				
At 1 April 2021	132,620	11,728	29,252	173,600
Additions	2,224	-	1,740	3,964
At 31 March 2022	134,844	11,728	30,992	177,564
Depreciation and impairment				
At 1 April 2021	46,373	-	20,600	66,973
Depreciation charged in the year	2,699	-	1,559	4,258
At 31 March 2022	49,072	-	22,159	71,231
Carrying amount				
At 31 March 2022	85,772	11,728	8,833	106,333
At 31 March 2021	86,247	11,728	8,652	106,627

11 Stocks

	2022 £	2021 £
Raw materials and consumables	1,684	2,431

12 Financial instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,468	1,585
Carrying amount of financial liabilities		
Measured at amortised cost	3,300	4,795

13 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Other debtors	2,255	1,585
Prepayments and accrued income	85	216
	2,340	1,801

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	64	46
Trade creditors	827	2,904
Accruals and deferred income	2,473	1,891
	3,364	4,841

15 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020	Outgoing expended	Balance at 1 April 2021	Outgoing expended	Balance at 31 March 2022
	£	£	£	£	£
Educational Outreach Project	72	(11)	61	(9)	52

Donations and grants have been received for the Educational Outreach Project, which aims to provide a building and purchase educational aids. This will provide facilities for young people to visit and find out more about the work of the Trust. The aim is to encourage interest and participation by young people to ensure the continued survival of the Trust.

16 Designated funds

The income funds of the Trust include the following designated funds which have been set aside out of unrestricted funds by the directors and trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Balance at 1 April 2021	Resources expended	Balance at 31 March 2022
	£	£	£	£	£
Land and Buildings Fund	99,677	(2,652)	97,025	(2,699)	94,326
Emergency Reserve Fund	31,000	-	31,000	-	31,000
	130,677	(2,652)	128,025	(2,699)	125,326

The Land and Buildings fund represents the net book value of the land and buildings owned by the Trust. Depreciation on the building is charged against this fund.

The Emergency Reserve was created to ensure sufficient money is available to fund emergencies such as the chemical spill into the Tweed which was the catalyst for the Trust's creation.

17 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:								
Tangible assets	8,781	97,500	52	106,333	9,541	97,025	61	106,627
Current assets/(liabilities)	19,250	27,826	-	47,076	27,324	31,000	-	58,324
	28,031	125,326	52	153,409	36,865	128,025	61	164,951

18 Related party transactions

There were no disclosable related party transactions during the year (2021: None).

19 Donations in kind

	2022 £	2021 £
Animal food	2,967	3,489
Other	200	414
	3,167	3,903

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	£	2022 £	£	2021 £
Donations and legacies				
Unrestricted: Donations and legacies	21,732		26,287	
Unrestricted: Subscriptions	413		448	
Unrestricted: Tax reclaimed under gift aid	1,425		1,074	
		23,570		27,809
Activities for generating funds				
Unrestricted: Fundraising income		2,518		401
Investment income				
Unrestricted: Bank interest		60		275
Total incoming resources		26,148		28,485
Resources expended				
Costs of generating donations and legacies				
Unrestricted: Fundraising expenditure		(261)		(498)
Charitable activities				
Direct charitable expenditure				
Unrestricted: Wages and salaries	13,896		13,120	
Unrestricted: Veterinary fees	1,053		1,425	
Unrestricted: Animal feeds	5,087		4,596	
Unrestricted: Heat and light	2,398		2,364	
Unrestricted: Calor gas	1,571		1,726	
Unrestricted: Water rates	1,410		1,482	
Unrestricted: Insurance	545		850	
Unrestricted: Advertising and website	25		69	
Unrestricted: Equipment repairs and replacements	3,433		673	
Unrestricted: Cleaning	398		661	
		(29,816)		(26,966)
Balance Carried Forward		(3,929)		1,021

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

	£	2022 £	£	2021 £
Balance Brought Forward		(3,929)		1,021
Governance costs				
Unrestricted: Stationery	168		40	
Unrestricted: Telephone	971		1,754	
Unrestricted: Travelling expenses	20		-	
Unrestricted: Accountancy	2,183		2,035	
Unrestricted: General administration	13		13	
		(3,355)		(3,842)
Depreciation				
Unrestricted: Equipment depreciation	1,550		1,515	
Designated: Buildings depreciation	2,699		2,652	
Restricted: Equipment depreciation	9		11	
		(4,258)		(4,178)
Deficit for the Year		**(11,542)**		**(6,999)**

BERWICK SWAN AND WILDLIFE TRUST

England & Wales - Charity number 1064805

Accounts

Charity Registration No. 1064805

Company Registration No. 03410432 (England and Wales)

BERWICK SWAN AND WILDLIFE TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

BERWICK SWAN AND WILDLIFE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Directors And Trustees	Mr. R. Goff Mr. W. Curtis Mr. D. Roughton (Treasurer) Mr. L. Campbell Mrs. P. Goff Mr. M. Greener (Chairman) Mr. R.E. Shaw Mrs. K.A. Keenan
Secretary	Mrs. P. Goff
Charity number	1064805
Company number	03410432
Registered office	The Swan Shed Windmill Way East Ramparts Business Park Berwick upon Tweed Northumberland TD15 1TU
Independent examiner	Colin Frame CA 17 Walkergate Berwick-upon-Tweed Northumberland TD15 1DJ
Bankers	Bank of Scotland 61 Hide Hill (Berwick Branch) Berwick upon Tweed Northumberland TD15 1EN
Solicitors	T.C. Smith 9 Church Street Berwick upon Tweed Northumberland TD15 1EF

BERWICK SWAN AND WILDLIFE TRUST

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BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The directors and trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Trust's Constitution, the Charities Act 2011, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The Berwick Swan and Wildlife Trust (the Trust) was founded in the wake of a chemical spillage on the Tweed. By establishing a local treatment centre it is hoped to be better equipped to deal with any similar problems as well as day to day cases.

The Trust objectives include:

- Relieving the suffering of swans and other wildlife of any species who are in need of care and attention and to provide and maintain facilities for the reception and care of wildlife;

- The provision of training for volunteers;

- Maintaining the Trust's profile through local press, local events and their website; and

- Increasing membership levels.

The directors and trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Trust should undertake.

Achievements and performance

This year has been one of the most difficult years we have worked through, since the death of our founder Vet, David Rollo. This has been the first whole year of using Galedin Veterinary Practice for all examinations under anaesthetic and euthanasia. We had one or two teething problems but we soon arrived at a satisfactory way of working between us.

At the very start of the year we had complete COVID-19 lock-down. At the time we had over sixty hedgehogs as well as a few other recovering birds. The first thing we had to do was to get the hedgehogs hardened off as quickly as possible and get them returned to the place they were found. Fortunately nearly everyone bringing in a hedgehog needing care was happy to pick it back up and release it when it was ready. The weather was also very kind to us as it was a pleasantly warm spring.

We then had to find out which volunteers were prepared to come in and help despite this risks. We had a busy couple of weeks finding all the things we had to do to keep our one employee and all the volunteers safe; Putting up notices where required and sourcing gloves, masks and hand gel. Working out the best way to deal with wildlife casualties coming in to us, taking them to the Vet if required, and getting them back before release. It was well into June before we felt comfortable with the methods we had put in place. We also put safety first and cancelled all our fund raising coffee mornings and Open Days.

In the autumn we had the second pandemic hit. This time it was bird flu!! To keep our Cygnets safe, we had to restrict water birds entering the premises and disinfect our boots when entering the pond areas. Fortunately by the end of the year things were easing.

The second lock-down for COVID-19 we could have done without. Just as we were thinking things were improving, restrictions were on again. We cancelled our planned Christmas Fayre.

What annoyed us the most this year was the fact that we had planned our calendars really early, ready for what would have been our first Open Day in May. We still worked at the Rollo Centre as usual and despite all the COVID-19 restrictions we still cared for 138 mammals and 363 birds during the year. We also had some very generous donations from people knowing we were unable to do our usual fund raising events.

Financial review
The total ordinary income for the year amounted to £26,485 together with a legacy of £2,000 making a total of £28,485 (2020: Ordinary income £22,281 with a legacy of £34,310 making a total of £56,591).

Running costs for the year totalled £35,484 (2020: £37,395) which resulted in us recording a loss of £6,999 compared with a surplus in 2020 of £19,196. Capital expenditure was £2,071 (2020: £1,621).

The balance of free funds at 31 March 2021 was £36,865 (2020: £41,201), the Unrestricted Designated balance represents the value of land and buildings together with the emergency reserve, totalling £128,025 (2020: £130,677). The Restricted Fund totals £61 (2020: £72) and is specifically for use in the educational outreach project.

Reserves policy
The directors and trustees have reviewed the reserves of the Trust in relation to current and future requirements, and the nature of the reserves held and consider the levels held adequately allow the Trust to continue to meet its charitable objectives in the short term.

The Trust continues to undertake the feasibility project to look at its future, amongst other things, and future plans are being formulated with regard to the level of reserves.

In the meantime the funds are invested in a deposit account in order to obtain a reasonable level of interest without taking any risk as to the value of the deposit.

The Trust, as mentioned elsewhere, is looking to safeguard its future and wish to ensure the legacy reserves are used to do this.

Risk review
The directors and trustees have assessed the major risks to which the Trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for the future
Looking forward we would like to build a hedgehog hut for overwintering hedgehogs. When we have a lot of hogs in (over 30) we cannot house them all appropriately. A large hut fitted with cages would ease the situation. Apart from the usual repairs and maintenance, we have no other large projects in mind. We are all very pleased that we have managed to do what was required of us this year and have come out the other end.

Public benefit
In considering the operation, achievements and performance and finances of the Trust, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charity Commission.

Structure, governance and management
The Trust is an association which together with its property shall be administered and managed in accordance with its Constitution adopted on 28 May 1992 by the members of the Executive Committee (directors and trustees). The Trust is a limited company with no share capital, being limited by guarantee.

The directors and trustees who served during the year were:

Mr. R. Goff
Mr. W. Curtis
Mr. D. Roughton (Treasurer)
Mr. L. Campbell
Mrs. P. Goff
Mr. M. Greener (Chairman)
Mr. R.E. Shaw
Mrs. K.A. Keenan

Appointment of directors and trustees
The members of the Executive Committee are responsible for the policy and general management of the affairs of the Trust. Committee members are elected at the Annual General Meeting and serve for 5 years, one third retiring annually. The Committee may co-opt up to four further members to hold office up to the conclusion of the next Annual General Meeting. The Chairman and Honorary Officers are elected annually for a maximum of five consecutive years.

All directors and trustees are required to declare their eligibility to fulfil the legal responsibilities of the role, with introduction training and appropriate documentation offered to all new directors and trustees covering health and safety and wildlife care issues.

BERWICK SWAN AND WILDLIFE TRUST

DIRECTORS AND TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of directors and trustees responsibilities

The trustees, who are also the directors of the Trust for the purpose of company law, are responsible for preparing the Directors and Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the incoming resources and application of resources, including the income and expenditure, of the Trust for that year.

In preparing these accounts, the directors and trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in operation.

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

The directors and trustees report was approved by the Board of Directors and Trustees.

P Goff

.....

Mrs. P. Goff
Trustee
Dated: 1 August 2021

BERWICK SWAN AND WILDLIFE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

I report to the directors and trustees on my examination of the financial statements of Berwick Swan and Wildlife Trust (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the directors and trustees of the Trust (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 financial statements of the Trust 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 Trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

1 accounting records were not kept in respect of the Trust 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.

Colin Frame.

Colin Frame CA

17 Walkergate
Berwick-upon-Tweed
Northumberland
TD15 1DJ

Dated: 2 August 2021.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	3	27,809	-	-	27,809	50,729
Other trading activities	4	401	-	-	401	5,560
Investments	5	275	-	-	275	302
Total income		28,485	-	-	28,485	56,591
Expenditure on:						
Raising funds	6	498	-	-	498	254
Charitable activities	7	32,323	2,652	11	34,986	37,004
Other	10	-	-	-	-	137
Total resources expended		32,821	2,652	11	35,484	37,395
Net (expenditure)/income for the year/ Net movement in funds		(4,336)	(2,652)	(11)	(6,999)	19,196
Fund balances at 1 April 2020		41,201	130,677	72	171,950	152,754
Fund balances at 31 March 2021		36,865	128,025	61	164,951	171,950

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

	Notes	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:					
Donations and legacies	3	50,729	-	-	50,729
Other trading activities	4	5,560	-	-	5,560
Investments	5	302	-	-	302
Total income		56,591	-	-	56,591
Expenditure on:					
Raising funds	6	254	-	-	254
Charitable activities	7	34,340	2,652	12	37,004
Other	10	137	-	-	137
Total resources expended		34,731	2,652	12	37,395
Net (expenditure)/income for the year/ Net movement in funds		21,860	(2,652)	(12)	19,196
Fund balances at 1 April 2019		19,341	133,329	84	152,754
Fund balances at 31 March 2020		41,201	130,677	72	171,950

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BERWICK SWAN AND WILDLIFE TRUST

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		106,627		108,734
Current assets					
Stocks	12	2,431		2,242	
Debtors	14	1,801		1,358	
Cash at bank and in hand		58,933		62,303	
		63,165		65,903	
Creditors: amounts falling due within one year	15	(4,841)		(2,687)	
Net current assets			58,324		63,216
Total assets less current liabilities			164,951		171,950
Income funds					
Restricted funds	16		61		72
Unrestricted funds					
Designated funds	17	128,025		130,677	
General funds		36,865		41,201	
			164,890		171,878
			164,951		171,950

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021. No member of the charitable company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors and trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

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

The accounts were approved by the Directors and Trustees on ..... 1 August 2021

.....
Mr. D. Roughton (Treasurer)
Trustee

.....
Mr. M. Greener (Chairman)
Trustee

Company Registration No. 03410432

1 Accounting policies

Charity information

Berwick Swan and Wildlife Trust (the Trust) is a private company limited by guarantee incorporated in England and Wales. The registered office is The Swan Shed, Windmill Way East, Ramparts Business Park, Berwick upon Tweed, Northumberland, TD15 1TU.

1.1 Accounting convention

The accounts have been prepared in accordance with the Trust's Constitution, the Charities Act 2011, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the directors and trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the directors and trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

The General Fund is an unrestricted fund, which is available for use at the discretion of the directors and trustees in furtherance of the general activities of the Trust.

Designated funds comprise unrestricted funds that have been set aside by the directors and trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Trust for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies **(Continued)**

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Membership subscriptions are recognised in the year in which they are received.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been aggregated under appropriate headings.

Costs of raising funds are the expenses incurred in connection with fund raising events.

Governance costs are those incurred in connection with the administration of the Trust and compliance with the constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Individual items are capitalised at cost, where the purchase price exceeds £200.

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Buildings	2% Straight line
Land	Nil
Equipment	15% Reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Taxation

The Trust, being a registered charity, is not liable to UK income tax, corporation tax or capital gains tax as long as the income is applied to charitable purposes. There are therefore no tax charges in the accounts.

1.13 Donated goods and services

Gifts of goods and services are included in donations at the estimated cost of the items provided to the Trust.

1 Accounting policies **(Continued)**

1.14 Limited by guarantee

Every member undertakes to contribute such amounts as may be required (not exceeding £1) to the Trust's assets if it should be wound up whilst he or she is a member or within one year after he or she ceased to be a member, for payment of the Trust's debt and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up and the adjustment of rights of the contributories amongst themselves.

2 Critical accounting estimates and judgements

In the application of the Trust's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2021	2020
	£	£
Donations and gifts	26,287	49,417
Subscriptions	448	423
Tax reclaimed under Gift Aid	1,074	889
	27,809	50,729

4 Other trading activities

	2021	2020
	£	£
Fundraising income	401	5,560

5 Investments

	2021	2020
	£	£
Interest receivable	275	302

6 Raising funds

	2021	2020
	£	£
Fundraising expenditure	498	254

7 Charitable activities

	Direct charitable expenditure	Governance costs	Depreciation	Total 2021	Total 2020
	£	£	£	£	£
Staff costs	13,120	-	-	13,120	13,123
Depreciation and impairment	-	-	4,178	4,178	4,108
Veterinary fees	1,425	-	-	1,425	2,116
Animal feeds	4,596	-	-	4,596	5,220
Heat and light	2,364	-	-	2,364	2,407
Calor gas	1,726	-	-	1,726	2,158
Water rates	1,482	-	-	1,482	2,194
Insurance	850	-	-	850	830
Advertising and website	69	-	-	69	25
Equipment repairs and replacements	673	-	-	673	1,198
Cleaning	661	-	-	661	253
Uniforms	-	-	-	-	48
Stationery	-	40	-	40	184
Telephone	-	1,754	-	1,754	1,305
Travelling expenses	-	-	-	-	67
Accountancy	-	2,035	-	2,035	1,755
General administration	-	13	-	13	13
	26,966	3,842	4,178	34,986	37,004
Analysis by fund					
Unrestricted funds - general	26,966	3,842	1,515	32,323	
Unrestricted funds - designated	-	-	2,652	2,652	
Restricted funds	-	-	11	11	
	26,966	3,842	4,178	34,986	
For the year ended 31 March 2020					
Unrestricted funds - general	29,572	3,324	1,444		34,340
Unrestricted funds - designated	-	-	2,652		2,652
Restricted funds	-	-	12		12
	29,572	3,324	4,108		37,004

Governance costs includes payments to the independent examiner of £2,035 (2020: £1,755) for accountancy and payroll services as well as carrying out the independent examination.

8 Directors And Trustees

During the year no remuneration was paid, directly or indirectly out of the funds of the Trust, to any directors and trustees or any person or persons known to be connected with them.

Travel expenses of £Nil (2020: £67) were reimbursed to no directors and trustees (2020: two) during the year. No other expenses were claimed or waived by directors and trustees during the year.

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	1	1
Total	1	1

Employment costs	2021 £	2020 £
Wages and salaries	13,120	13,123

There were no employees whose annual remuneration was £60,000 or more.

10 Other

	2021 £	2020 £
Net loss on disposal of tangible fixed assets	-	137

11 Tangible fixed assets

	Buildings	Land	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	132,620	11,728	27,181	171,529
Additions	-	-	2,071	2,071
At 31 March 2021	132,620	11,728	29,252	173,600
Depreciation and impairment				
At 1 April 2020	43,721	-	19,074	62,795
Depreciation charged in the year	2,652	-	1,526	4,178
At 31 March 2021	46,373	-	20,600	66,973
Carrying amount				
At 31 March 2021	86,247	11,728	8,652	106,627
At 31 March 2020	88,899	11,728	8,107	108,734

12 Stocks

	2021	2020
	£	£
Raw materials and consumables	2,431	2,242

13 Financial instruments

	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	1,585	1,152
Carrying amount of financial liabilities		
Measured at amortised cost	4,795	2,632

14 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Other debtors	1,585	1,152
Prepayments and accrued income	216	206
	1,801	1,358

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	46	55
Trade creditors	2,904	727
Accruals and deferred income	1,891	1,905
	4,841	2,687

16 Restricted funds

The income funds of the Trust include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019	Outgoing expended	Balance at 1 April 2020	Outgoing expended	Balance at 31 March 2021
	£	£	£	£	£
Educational Outreach Project	84	(12)	72	(11)	61

Donations and grants have been received for the Educational Outreach Project, which aims to provide a building and purchase educational aids. This will provide facilities for young people to visit and find out more about the work of the Trust. The aim is to encourage interest and participation by young people to ensure the continued survival of the Trust.

17 Designated funds

The income funds of the Trust include the following designated funds which have been set aside out of unrestricted funds by the directors and trustees for specific purposes:

	Balance at 1 April 2019	Resources expended	Balance at 1 April 2020	Resources expended	Balance at 31 March 2021
	£	£	£	£	£
Land and Buildings Fund	102,329	(2,652)	99,677	(2,652)	97,025
Emergency Reserve Fund	31,000	-	31,000	-	31,000
	133,329	(2,652)	130,677	(2,652)	128,025

The Land and Buildings fund represents the net book value of the land and buildings owned by the Trust. Depreciation on the building is charged against this fund.

The Emergency Reserve was created to ensure sufficient money is available to fund emergencies such as the chemical spill into the Tweed which was the catalyst for the Trust's creation.

18 Analysis of net assets between funds

	Unrestricted Funds 2021	Designated Funds 2021	Restricted Funds 2021	Total 2021	Unrestricted Funds 2020	Designated Funds 2020	Restricted Funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	9,541	97,025	61	106,627	8,985	99,677	72	108,734
Current assets/(liabilities)	27,324	31,000	-	58,324	32,216	31,000	-	63,216
	36,865	128,025	61	164,951	41,201	130,677	72	171,950

19 Related party transactions

There were no disclosable related party transactions during the year (2020: None).

20 Donations in kind

	2020	2019
	£	£
Animal food	3,352	2,211
Other	99	1,532
	3,451	3,743

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
Donations and legacies				
Unrestricted: Donations and legacies	26,287		49,417	
Unrestricted: Subscriptions	448		423	
Unrestricted: Tax reclaimed under gift aid	1,074		889	
		27,809		50,729
Activities for generating funds				
Unrestricted: Fundraising income		401		5,560
Investment income				
Unrestricted: Bank interest		275		302
Total incoming resources		28,485		56,591
Resources expended				
Costs of generating donations and legacies				
Unrestricted: Fundraising expenditure		(498)		(254)
Charitable activities				
Direct charitable expenditure				
Unrestricted: Wages and salaries	13,120		13,123	
Unrestricted: Veterinary fees	1,425		2,116	
Unrestricted: Animal feeds	4,596		5,220	
Unrestricted: Heat and light	2,364		2,407	
Unrestricted: Calor gas	1,726		2,158	
Unrestricted: Water rates	1,482		2,194	
Unrestricted: Insurance	850		830	
Unrestricted: Advertising and website	69		25	
Unrestricted: Equipment repairs and replacements	673		1,198	
Unrestricted: Cleaning	661		253	
Unrestricted: Uniforms	-		48	
		(26,966)		(29,572)
Balance Carried Forward		1,021		26,765

BERWICK SWAN AND WILDLIFE TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

	£	2021 £	£	2020 £
Balance Brought Forward		1,021		26,765
Governance costs				
Unrestricted: Stationery	40		184	
Unrestricted: Telephone	1,754		1,305	
Unrestricted: Travelling expenses	-		67	
Unrestricted: Accountancy	2,035		1,755	
Unrestricted: General administration	13		13	
		(3,842)		(3,324)
Depreciation				
Unrestricted: Equipment depreciation	1,515		1,444	
Designated: Buildings depreciation	2,652		2,652	
Restricted: Equipment depreciation	11		12	
		(4,178)		(4,108)
Other resources expended				
Unrestricted: Loss on disposal of tangible fixed assets		-		(137)
(Deficit)/Surplus for the Year		**(6,999)**		**19,196**