

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.

BERWICK SWAN AND WILDLIFE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.

BERWICK SWAN AND WILDLIFE TRUST

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

FOR THE YEAR ENDED 31 MARCH 2021

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.



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 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

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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	
		<u>63,165</u>		<u>65,903</u>	
Creditors: amounts falling due within one year	15	<u>(4,841)</u>		<u>(2,687)</u>	
Net current assets			58,324		63,216
Total assets less current liabilities			<u>164,951</u>		<u>171,950</u>
Income funds					
Restricted funds	16		61		72
<u>Unrestricted funds</u>					
Designated funds	17	128,025		130,677	
General funds		<u>36,865</u>		<u>41,201</u>	
			164,890		171,878
			<u>164,951</u>		<u>171,950</u>

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

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>27,809</u>	<u>50,729</u>

4 Other trading activities

	2021	2020
	£	£
Fundraising income	<u>401</u>	<u>5,560</u>

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Investments

	2021 £	2020 £
Interest receivable	275	302
	<u>275</u>	<u>302</u>

6 Raising funds

	2021 £	2020 £
Fundraising expenditure	498	254
	<u>498</u>	<u>254</u>

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>26,966</u>	<u>3,842</u>	<u>4,178</u>	<u>34,986</u>	<u>37,004</u>
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	
	<u>26,966</u>	<u>3,842</u>	<u>4,178</u>	<u>34,986</u>	
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
	<u>29,572</u>	<u>3,324</u>	<u>4,108</u>		<u>37,004</u>

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.

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

	2021 £	2020 £
Employment costs		
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

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>4,841</u>	<u>2,687</u>

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
	<u>133,329</u>	<u>(2,652)</u>	<u>130,677</u>	<u>(2,652)</u>	<u>128,025</u>

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.

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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

BERWICK SWAN AND WILDLIFE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>3,451</u>	<u>3,743</u>

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
<u>Resources expended</u>				
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