

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

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

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# 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**

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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



# **BERWICK SWAN AND WILDLIFE TRUST**

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **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

Mrs. K.A. Keenan

(Deceased 23 December 2021)

# **BERWICK SWAN AND WILDLIFE TRUST**

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

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **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: 13 August 2022

# BERWICK SWAN AND WILDLIFE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE DIRECTORS AND TRUSTEES OF BERWICK SWAN AND WILDLIFE TRUST

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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 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

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

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

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

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

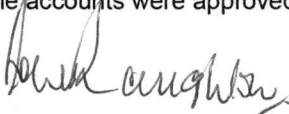
	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		106,333		106,627
<b>Current assets</b>					
Stocks	11	1,684		2,431	
Debtors	13	2,340		1,801	
Cash at bank and in hand		46,416		58,933	
		<u>50,440</u>		<u>63,165</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(3,364)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

# **BERWICK SWAN AND WILDLIFE TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **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.

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.



# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 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.

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>23,570</u>	<u>27,809</u>

### 4 Other trading activities

	2022	2021
	£	£
Fundraising income	<u>2,518</u>	<u>401</u>

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 5 Investments

	2022	2021
	£	£
Interest receivable	60	275
	<u>60</u>	<u>275</u>

### 6 Raising funds

	2022	2021
	£	£
Fundraising expenditure	261	498
	<u>261</u>	<u>498</u>

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>29,816</u>	<u>3,355</u>	<u>4,258</u>	<u>37,429</u>	<u>34,986</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	29,816	3,355	1,550	34,721	
Unrestricted funds - designated	-	-	2,699	2,699	
Restricted funds	-	-	9	9	
	<u>29,816</u>	<u>3,355</u>	<u>4,258</u>	<u>37,429</u>	
<b>For the year ended 31 March 2021</b>					
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>

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.

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	1	1
	<u>1</u>	<u>1</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	13,896	13,120
	<u>13,896</u>	<u>13,120</u>

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

### 10 Tangible fixed assets

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

### 11 Stocks

	2022 £	2021 £
Raw materials and consumables	1,684	2,431
	<u>1,684</u>	<u>2,431</u>

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

<b>12 Financial instruments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	1,468	1,585
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	3,300	4,795
	<u>          </u>	<u>          </u>
<b>13 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Other debtors	2,255	1,585
Prepayments and accrued income	85	216
	<u>          </u>	<u>          </u>
	2,340	1,801
	<u>          </u>	<u>          </u>
<b>14 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	64	46
Trade creditors	827	2,904
Accruals and deferred income	2,473	1,891
	<u>          </u>	<u>          </u>
	3,364	4,841
	<u>          </u>	<u>          </u>
<b>15 Restricted funds</b>		

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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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.

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>130,677</u>	<u>(2,652)</u>	<u>128,025</u>	<u>(2,699)</u>	<u>125,326</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 2022

### 17 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Unrestricted Funds 2022 £	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	106,627
Current assets/(liabilities)	19,250	27,826	-	47,076	27,324	31,000	58,324
	<u>28,031</u>	<u>125,326</u>	<u>52</u>	<u>153,409</u>	<u>36,865</u>	<u>128,025</u>	<u>164,951</u>



# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 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
	<u>3,167</u>	<u>3,903</u>

# BERWICK SWAN AND WILDLIFE TRUST

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	£	2022 £	£	2021 £
<b>Donations and legacies</b>				
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
<b>Activities for generating funds</b>				
Unrestricted: Fundraising income		2,518		401
<b>Investment income</b>				
Unrestricted: Bank interest		60		275
<b>Total incoming resources</b>		26,148		28,485
<b><u>Resources expended</u></b>				
<b>Costs of generating donations and legacies</b>				
Unrestricted: Fundraising expenditure		(261)		(498)
<b>Charitable activities</b>				
<b>Direct charitable expenditure</b>				
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)
<b>Balance Carried Forward</b>		(3,929)		1,021

# BERWICK SWAN AND WILDLIFE TRUST

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

	£	2022 £	£	2021 £
<b>Balance Brought Forward</b>		(3,929)		1,021
<b>Governance costs</b>				
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)
<b>Depreciation</b>				
Unrestricted: Equipment depreciation	1,550		1,515	
Designated: Buildings depreciation	2,699		2,652	
Restricted: Equipment depreciation	9		11	
		(4,258)		(4,178)
<b>Deficit for the Year</b>		<b>(11,542)</b>		<b>(6,999)</b>