

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

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### 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

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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 2025**

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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.

# **BERWICK SWAN AND WILDLIFE TRUST**

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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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**

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



# BERWICK SWAN AND WILDLIFE TRUST

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

**FOR THE YEAR ENDED 31 MARCH 2025**

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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: 12 May 2025

# 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 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

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

Prior financial year

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

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	13		96,042		100,020
<b>Current assets</b>					
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	
<b>Creditors: amounts falling due within one year</b>	17	(4,318)		(4,201)	
<b>Net current assets</b>			173,485		203,533
<b>Total assets less current liabilities</b>			269,527		303,553
<b>The funds of the Trust</b>					
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.

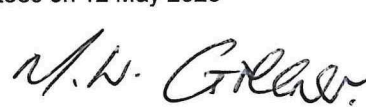
The directors acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year 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)

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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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 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 prisms 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.



# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 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.



# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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.

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Donations and legacies

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

### 4 Other trading activities

	2025	2024
	£	£
Fundraising income	<u>2,766</u>	<u>4,065</u>

### 5 Investments

	2025	2024
	£	£
Interest receivable	<u>8,049</u>	<u>8,984</u>

### 6 Raising funds

	2025	2024
	£	£
Fundraising expenditure	<u>949</u>	<u>806</u>

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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
	<u>59,166</u>	<u>4,751</u>	<u>3,896</u>	<u>67,813</u>	<u>63,386</u>
<b>Analysis by fund</b>					
Unrestricted funds - general	59,166	4,751	1,200	65,117	
Unrestricted funds - designated	-	-	2,690	2,690	
Restricted funds	-	-	6	6	
	<u>59,166</u>	<u>4,751</u>	<u>3,896</u>	<u>67,813</u>	
<b>For the year ended 31 March 2024</b>					
Unrestricted funds - general	52,499	6,763	1,428		60,690
Unrestricted funds - designated	-	-	2,690		2,690
Restricted funds	-	-	6		6
	<u>52,499</u>	<u>6,763</u>	<u>4,124</u>		<u>63,386</u>

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

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 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
	<u>2</u>	<u>2</u>
Employment costs	2025 £	2024 £
Wages and salaries	37,420	34,013
	<u>37,420</u>	<u>34,013</u>

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
	<u>82</u>	<u>46</u>

### 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.



# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 13 Tangible fixed assets

	Buildings £	Land £	Equipment £	Total £
<b>Cost</b>				
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
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
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 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	6,569	6,482
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	4,059	3,965

### 16 Debtors

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

# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 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
	<u>4,318</u>	<u>4,201</u>

#### 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
	<u>134,585</u>	<u>(2,690)</u>	<u>131,895</u>	<u>(2,690)</u>	<u>129,205</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 the response to any unforeseen emergency.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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# BERWICK SWAN AND WILDLIFE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### 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
	<u>2,505</u>	<u>2,691</u>