

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

England & Wales · Charity number 1095859

## Details

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**Other names** RECORD

**Status** Registered

**Legal form** Charitable company

**Company number** [04046886](#)

**Registered** 2003-02-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Unit 5  
Parade Enterprise Centre  
14 The Parade  
Blacon  
Chester  
CH1 5HN

**Phone** 01244394514

**Email** [info@record-lrc.co.uk](mailto:info@record-lrc.co.uk)

**Website** [www.record-lrc.co.uk](http://www.record-lrc.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL AREAS RELATING TO BIODIVERSITY (TERRESTRIAL, FRESHWATER AND MARINE SPECIES TO THE 12 MILE LIMIT, HABITATS AND SITES) IN CHESHIRE, HALTON, WARRINGTON AND WIRRAL (HEREINAFTER REFERRED TO AS THE "AREA OF BENEFIT") BY ALL OR ANY OF THE FOLLOWING MEANS:A. THE COLLATING, STORAGE, MANAGEMENT AND DISSEMINATION OF BIODIVERSITY INFORMATION;B. CONDUCTING, ENCOURAGING AND PROMOTING RESEARCH INTO BIODIVERSITY AND DISSEMINATING THE RESULTS OF SUCH RESEARCH; OFFERING TRAINING AND AWARENESS RAISING PROGRAMMES RELATING TO BIODIVERSITY WITHIN THE AREA OF BENEFIT.

**Activities:** Various tasks and facilities pertaining to the collection, verification, management, storage and dissemination of biological/biodiversity data within the Cheshire region, including training in the identification

of species, information on recording via a website which also delivers data and species mapping to the public and the education sector and beyond.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** CHESHIRE, HALTON, WARRINGTON, WIRRAL.
- Cheshire East
- Cheshire West & Chester
- Halton
- Warrington
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£219,825	£234,664	-	-
2024-03-31	£154,822	£186,123	-	-
2023-03-31	£133,467	£139,447	-	-
2022-03-31	£135,942	£114,310	-	-
2021-03-31	£97,765	£101,639	-	-

## Trustees

Name	Role	Appointed
<b>MR TONY PARKER</b>	Chair	
Dr Matthew Geary		2015-09-14
HELEN Bradshaw		
John Galbraith Buchanan		2019-09-16
Thomas Matthew Knevitt Hunt		2024-09-26

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# Accounts

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**COMPANY REGISTRATION NUMBER: 04046886**  
**CHARITY REGISTRATION NUMBER: 1095859**

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM  
FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**  
**Unaudited Financial Statements**

**31 March 2025**

**AGP**

Chartered accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL

**Charity registration number** 1095859

**Company registration number** 04046886

**Principal office** Suite 5, Parade Enterprise Centre  
14 The Parade  
Blacon  
Chester  
Cheshire  
CH1 5HN

**Registered office** Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
UK

#### The trustees

Mr A Parker  
Mrs H Bradshaw  
Dr M Geary  
Mr J G Buchanan  
Mr T M K Hunt (appointed 26 September 2024)

**Secretary** Mr A Parker

**Independent examiner** Rachel Palombella FCA  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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## Structure, governance and management

The company has been established to bring biological recording and the needs of the community and a range of organisations together as an information resource.

The organisation is a charitable company limited by guarantee, incorporated on 3 August 2000 and registered as a charity on 6 February 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Management are elected at the AGM.

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

## Members of the board of management

Members of the board of management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of 3 years after which they must be re-elected at the next annual general meeting.

## Objectives and activities

The objectives of the company are to benefit the public through the advancement of education in all areas relating to biodiversity in Cheshire, Halton, Warrington and Wirral by all or any of the following means:

- the collating, storage, management and dissemination of biodiversity information;
- conducting, encouraging and promoting research into biodiversity and disseminating the results of such research;
- offering training and awareness raising programmes relating to biodiversity within the area of benefit.

The company reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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## Achievements and performance

RECORD Main Achievements in the year 2024 - 2025

RECORD's main income source for the year came through commercial data enquiries, service level agreements and project work.

The main achievements for the year are:

Partnerships, Training & Public Engagement

- Both the Wildlife Exchange, and Spotlight Sessions continue to prove very popular; attendance figures have been good and feedback has been positive.
- Work on the Ancient Woodland Inventory Update Project phases 3 - 5 continued during the year with the final stages of the project coming near to completion. Completion is planned for the 2025/26 financial year.
- The Local Nature Recovery Strategy (LNRS) Species Shortlisting Project was successfully delivered, collating feedback from local species experts from across the Cheshire and Warrington area. The feedback fed into the species shortlisting process ensuring those species important to the local area are given the right protections through the LNRS process.
- Record and Cheshire Wildlife Trust successfully completed the Local Nature Recovery Description of the Area commissioned work. The Area Description has been incorporated into the draft strategy going forward.
- Monitoring on the Chester Zoo Nature Reserve has been successfully completed for another year. The monitoring work continues to identify new species for the site and improve our understanding of the species assemblage on this important nature area.
- Record again ran a series of events for the City Nature Challenge, focussing on Cheshire West and Chester. The results have been encouraging with participation exceeding expectations and a good number of wildlife records produced.
- Record successfully completed the work on the joint Networks For Nature Project with partners from Chester Zoo.

Investment in RECORD Staffing, Infrastructure, Products and Services

- Record recruited two new roles; both the Data Support Officer and the Database Assistant were recruited to work alongside both the existing Data Officer and the Engagement and Volunteering Officer to assist in the delivery of core services and the additional project work.
  - Record continues to work with the University of Chester's intern and work-based learning programmes, again being joined by both work-based learning students and interns during the year.
  - Commercial data searches continue to form the large part of Record's core work with the number of search numbers up considerably on the previous financial year's figures. Income has risen by over 50%, although this is, in part, due to Record being VAT registered during the previous financial year.
  - Record has successfully moved office location from Chester Zoo to new office space in the Blacon Enterprise Centre. The new office location is only a relatively small distance from the former office location, so the move has caused minimal disruption to staff and volunteers. The move was completed smoothly with little disruption to delivery of core services.
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# **RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2025**

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## **Financial review**

In the year ended 31 March 2025 the Charity's outgoing resources exceeded its incoming resources by £14,839 leaving the reserves in surplus by £98,953. The Trustees are satisfied with the results for the year. The trustees have continued with the development of their financial systems, so that monitoring and reporting is readily available to all interested parties. The Trustees are expecting a return to surplus in the current year.

## **Investment of powers and restrictions**

Under the Memorandum and Articles of Association the company may undertake any investment which the trustees see fit.

## **Reserves policy**

It is the policy of the board of management to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met. Unrestricted reserves have decreased from the previous year.

## **Plans for future periods**

The members do not foresee any significant changes to the charity's activities and operations.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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## Plans for future periods *(continued)*

### Responsibilities of the board of management

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;-observe the methods and principles in Charities SORP;
- make judgements and accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 November 2025 and signed on behalf of the board of trustees by:

Signed by:  
  
BF1279B34875452...  
Mr A Parker  
Trustee

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL *(continued)*

Year ended 31 March 2025

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I report to the trustees on my examination of the financial statements of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL ('the charity') for the year ended 31 March 2025.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:



Rachel Palombella FCA  
Independent Examiner  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
Date 7 November 2025

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Charitable activities	5	219,825	–	219,825	154,822
<b>Total income</b>		<u>219,825</u>	<u>–</u>	<u>219,825</u>	<u>154,822</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	234,664	–	234,664	186,123
<b>Total expenditure</b>		<u>234,664</u>	<u>–</u>	<u>234,664</u>	<u>186,123</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(14,839)</u>	<u>–</u>	<u>(14,839)</u>	<u>(31,301)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		113,790	2	113,792	145,094
<b>Total funds carried forward</b>		<u>98,951</u>	<u>2</u>	<u>98,953</u>	<u>113,792</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,830	5,565
<b>Current assets</b>			
Debtors	14	16,868	18,122
Cash at bank and in hand		97,141	103,812
		<u>114,009</u>	<u>121,934</u>
<b>Creditors: amounts falling due within one year</b>	15	18,886	13,706
<b>Net current assets</b>		<u>95,123</u>	<u>108,228</u>
<b>Total assets less current liabilities</b>		<u>98,953</u>	<u>113,793</u>
<b>Net assets</b>		<u>98,953</u>	<u>113,793</u>
<b>Funds of the charity</b>			
Restricted funds		2	2
Unrestricted funds		98,951	113,790
<b>Total charity funds</b>	16	<u>98,953</u>	<u>113,792</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7 November 2025, and are signed on behalf of the board by:

Signed by:



BF1279B34875452...

Mr A Parker  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH, UK.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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### 3. Accounting policies *(continued)*

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2025**

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

If, upon winding up or the dissolution of the company, there remains, after satisfaction of all debts and liabilities, any property whatsoever, the surplus shall be given or transferred to some other charitable institution having charitable objects similar to the objects of the Company.

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Grants	45,387	45,387	35,180	35,180
Contract income	92,945	92,945	69,606	69,606
Other income	81,493	81,493	50,036	50,036
	<u>219,825</u>	<u>219,825</u>	<u>154,822</u>	<u>154,822</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Provision of an information resource	234,664	234,664	186,123	186,123

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2025 £</b>	Total fund 2024 £
Provision of an information resource	234,664	234,664	186,123

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	<u>4,420</u>	<u>2,638</u>

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2025**

#### 9. Independent examination fees

	<b>2025</b>	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,500	1,500
Other Services	<u>2,525</u>	<u>1,198</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2025</b>	2024
	£	£
Wages and salaries	194,190	148,326
Employers Pension	<u>7,687</u>	<u>5,627</u>
	<u>201,877</u>	<u>153,953</u>

The average head count of employees during the year was 8 (2024: 9). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	No.	No.
Number of staff	<u>8</u>	<u>9</u>

The number of full time equivalent staff has fallen but staff costs have increased considerably. The increase is due to a combination of salary increases, a change in how internships were paid and fewer intern/project staff in 2025.

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Taxation

The company is a registered charity and as such is exempt from Income and Corporation Taxes under the provision of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the company has been included in the Income and Expenditure Account.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 13. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 Apr 2024	53,199	6,580	59,779
Additions	1,419	1,266	2,685
Disposals	(7,775)	(506)	(8,281)
<b>At 31 Mar 2025</b>	<u>46,843</u>	<u>7,340</u>	<u>54,183</u>
<b>Depreciation</b>			
At 1 Apr 2024	48,239	5,975	54,214
Charge for the year	4,211	209	4,420
Disposals	(7,775)	(506)	(8,281)
<b>At 31 Mar 2025</b>	<u>44,675</u>	<u>5,678</u>	<u>50,353</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2025</b>	<u>2,168</u>	<u>1,662</u>	<u>3,830</u>
At 31 Mar 2024	<u>4,960</u>	<u>605</u>	<u>5,565</u>

## 14. Debtors

	2025 £	2024 £
Other debtors	<u>16,868</u>	<u>18,122</u>

## 15. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	63	70
Accruals and deferred income	2,441	3,042
Social security and other taxes	14,119	8,733
Other creditors	2,263	1,861
	<u>18,886</u>	<u>13,706</u>

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024	Income £	Expenditure £	At 31 Mar 2025 £
General funds	<u>113,790</u>	<u>219,825</u>	<u>(234,664)</u>	<u>98,951</u>

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
General funds	<u>145,092</u>	<u>154,822</u>	<u>(186,124)</u>	<u>113,790</u>

##### Restricted funds

	At 1 Apr 2024	Income £	Expenditure £	At 31 Mar 2025 £
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

	At 1 Apr 2023	Income £	Expenditure £	At 31 Mar 2024 £
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

#### 17. Transfers

During the year, no transfers have been made from the restricted fund to the unrestricted fund in respect of project management and delivery and the purchase of fixed assets.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,830	–	3,830
Current assets	114,007	2	114,009
Creditors less than 1 year	<u>(18,886)</u>	–	<u>(18,886)</u>
<b>Net assets</b>	<u>98,951</u>	<u>2</u>	<u>98,953</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,565	–	5,565
Current assets	121,932	2	121,934
Creditors less than 1 year	<u>(13,706)</u>	–	<u>(13,706)</u>
<b>Net assets</b>	<u>113,791</u>	<u>2</u>	<u>113,793</u>

## 19. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2025**

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**The following pages do not form part of the financial statements.**

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Grants	45,387	35,180
Contract income	92,945	69,606
Other income	81,493	50,036
	<u>219,825</u>	<u>154,822</u>
<b>Total income</b>	<u>219,825</u>	<u>154,822</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	194,190	148,326
Employer's Pension	7,687	5,627
Rent and Room hire	4,178	3,500
Subscriptions and memberships	5,799	5,080
Conference expenses	225	319
IT Development and support	3,575	9,470
Insurance	1,515	1,256
Traps, nets and Handbooks etc	1,672	2,244
Travel and subsistence	2,084	1,139
Telephone and Internet	1,218	1,160
Printing, Postage and Stationery	651	520
Depreciation	4,420	2,638
Sundry expenses	3,073	2,045
Bank charges	353	101
Accountancy fees	4,024	2,698
	<u>234,664</u>	<u>186,123</u>
<b>Total expenditure</b>	<u>234,664</u>	<u>186,123</u>
<b>Net expenditure</b>	<u>(14,839)</u>	<u>(31,301)</u>



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# Accounts

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**COMPANY REGISTRATION NUMBER: 04046886**  
**CHARITY REGISTRATION NUMBER: 1095859**

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM  
FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2024**

**AGP**

Chartered accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Statement of financial position	<b>8</b>
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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

**Registered charity name** RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL

**Charity registration number** 1095859

**Company registration number** 04046886

**Principal office** Cedar House  
Chester Zoological Gardens  
Upton  
Chester  
Cheshire  
CH2 1LH

**Registered office** Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
UK

#### The trustees

Mr A Parker  
Mrs H Bradshaw  
Dr M Geary  
Mr J Buchanan

**Secretary** Mr A Parker

**Independent examiner** Rachel Palombella FCA  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# **RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2024**

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#### **Structure, governance and management**

The company has been established to bring biological recording and the needs of the community and a range of organisations together as an information resource.

The organisation is a charitable company limited by guarantee, incorporated on 3 August 2000 and registered as a charity on 6 February 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Management are elected at the AGM.

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

#### **Members of the board of management**

Members of the board of management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of 3 years after which they must be re-elected at the next annual general meeting.

#### **Objectives and activities**

The objectives of the company are to benefit the public through the advancement of education in all areas relating to biodiversity in Cheshire, Halton, Warrington and Wirral by all or any of the following means:

- the collating, storage, management and dissemination of biodiversity information;
- conducting, encouraging and promoting research into biodiversity and disseminating the results of such research;
- offering training and awareness raising programmes relating to biodiversity within the area of benefit.

The company reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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## Plans for future periods *(continued)* Achievements and performance

RECORD Main Achievements in the year 2023 - 2024

RECORD's main income source for the year came through commercial data enquiries, service level agreements and project work.

The main achievements for the year are:

### Partnerships, Training & Public Engagement

-Both the Wildlife Exchange, and Spotlight Sessions continue to prove very popular; attendance figures have been good and feedback has been positive. Both continue to build the local wildlife identification skills base

-Work on the Ancient Woodland Inventory Update Project phases 3 - 5 continued during the year with two new staff taking up their posts. The project received a further extension to accommodate the extra sites identified in the earlier phases. The project is now due to be completed in 2025

-The Local Nature Recovery Strategy (LNRS) Baseline Species project was successfully completed, producing an analysis of Record's species data holdings in the production of a list of conservation priority species

-Record and Cheshire Wildlife Trust have been jointly commissioned to develop a description of the Cheshire LNRS area, working alongside local authorities and Natural England to collate datasets and produce the finished document

-Monitoring on the Chester Zoo Nature Reserve has been successfully completed for another year. Record successfully recruited a replacement monitoring officer, who has slotted into the position well. The monitoring work continues to identify new species for the site and improve our understanding of the species assemblage on this important nature area

-RECORD continued to run wildlife recording days on the zoo's habitat improvement areas, building the species baseline to inform management decisions

-Record again ran a series of events for the City Nature Challenge, focussing for the first time on Cheshire West and Chester. The results have been encouraging with participation exceeding expectations and a good number of wildlife records produced

-Record has again teamed up with staff at Chester Zoo on an exciting new project called Networks For Nature. The project will run through the 2024 season and aims to provide community groups with the skills to monitor the wildlife in their local patch

### Investment in RECORD Staffing, Infrastructure, Products and Services

-Record continues to work with the University of Chester's intern and work based learning programmes, again being joined by both work based learning students and interns during the year.

-Development work continues on Record's replacement data search facility, with the first iteration of the software being released for beta testing

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

---

## Plans for future periods *(continued)*

-Record invested in new IT infrastructure to improve productivity within the office. The existing server is due to be decommissioned and management of the PC network transferred to the cloud.

-Record's new website was launched in March and provides a cleaner interface with which to communicate with the recording community. The new site provides improved user experience and represents a significant cost saving for the charity

-Record registered for VAT during the year resulting in changes to accounting practices

-RECORD remains committed to staff development with training and development in volunteer management, emergency health and safety, Data protection, GIS, R Studio, first aid and species identification training all being undertaken

-Commercial data searches continue to form the large part of Record's core work with the number of searches levelling off somewhat, but income continuing to grow. There has been an increase in larger and more complex search requests

## Financial review

In the year ended 31 March 2024 the Charity's outgoing resources exceeded its incoming resources by £31,301 leaving the reserves in surplus by £113,793. The Trustees are satisfied with the results for the year. The trustees have continued with the development of their financial systems, so that monitoring and reporting is readily available to all interested parties.

## Investment of powers and restrictions

Under the Memorandum and Articles of Association the company may undertake any investment which the trustees see fit.

## Reserves policy

It is the policy of the board of management to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met. Unrestricted reserves have increased from the previous year.

## Plans for future periods

The members do not foresee any significant changes to the charity's activities and operations.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

---

#### Plans for future periods *(continued)*

##### Responsibilities of the board of management

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP;
- make judgements and accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 23 October 2024 and signed on behalf of the board of trustees by:

Signed by:  
  
BF1279B34875452...  
Mr A Parker  
Trustee

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL *(continued)*

Year ended 31 March 2024

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I report to the trustees on my examination of the financial statements of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL ('the charity') for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:



Rachel Palombella FCA  
Independent Examiner  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
Date 23 October 2024

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Charitable activities	5	154,822	–	154,822	133,467
<b>Total income</b>		<u>154,822</u>	<u>–</u>	<u>154,822</u>	<u>133,467</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	186,123	–	186,123	139,447
<b>Total expenditure</b>		<u>186,123</u>	<u>–</u>	<u>186,123</u>	<u>139,447</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(31,301)</u>	<u>–</u>	<u>(31,301)</u>	<u>(5,980)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		145,092	2	145,094	151,074
<b>Total funds carried forward</b>		<u>113,791</u>	<u>2</u>	<u>113,793</u>	<u>145,094</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	5,565	8,459
<b>Current assets</b>			
Debtors	14	18,122	15,332
Cash at bank and in hand		103,812	143,453
		<u>121,934</u>	<u>158,785</u>
<b>Creditors: amounts falling due within one year</b>	15	13,706	22,150
<b>Net current assets</b>		<u>108,228</u>	<u>136,635</u>
<b>Total assets less current liabilities</b>		<u>113,793</u>	<u>145,094</u>
<b>Net assets</b>		<u><u>113,793</u></u>	<u><u>145,094</u></u>
<b>Funds of the charity</b>			
Restricted funds		2	2
Unrestricted funds		113,791	145,092
<b>Total charity funds</b>	17	<u><u>113,793</u></u>	<u><u>145,094</u></u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 October 2024, and are signed on behalf of the board by:

Signed by:  
  
 BF1279B34875452...  
 Mr A Parker  
 Trustee

The notes on pages 9 to 16 form part of these financial statements.

# **RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH, UK.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

---

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Deferred capital grants

Deferred capital grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2024**

---

#### 3. Accounting policies *(continued)*

##### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

If, upon winding up or the dissolution of the company, there remains, after satisfaction of all debts and liabilities, any property whatsoever, the surplus shall be given or transferred to some other charitable institution having charitable objects similar to the objects of the Company.

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Grants	35,180	35,180	32,997	32,997
Contract income	69,606	69,606	88,941	88,941
Other income	50,036	50,036	11,529	11,529
	<u>154,822</u>	<u>154,822</u>	<u>133,467</u>	<u>133,467</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Provision of an information resource	186,123	186,123	139,447	139,447

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2024 £</b>	Total fund 2023 £
Provision of an information resource	186,123	186,123	139,447

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2024**

#### 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation of tangible fixed assets	2,638	4,654
	<u>2,638</u>	<u>4,654</u>

#### 9. Independent examination fees

	<b>2024</b>	<b>2023</b>
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,698	2,365
	<u>2,698</u>	<u>2,365</u>

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	148,326	113,424
Social security costs	5,627	3,881
	<u>153,953</u>	<u>117,305</u>

The average head count of employees during the year was 9 (2023: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	<b>2023</b>
	No.	No.
Number of staff	9	7
	<u>9</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Taxation

The company is a registered charity and as such is exempt from Income and Corporation Taxes under the provision of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the company has been included in the Income and Expenditure Account.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 13. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 Apr 2023	53,314	6,721	60,035
Additions	1,850	160	2,010
Disposals	(1,965)	(301)	(2,266)
<b>At 31 Mar 2024</b>	<u>53,199</u>	<u>6,580</u>	<u>59,779</u>
<b>Depreciation</b>			
At 1 Apr 2023	45,652	5,924	51,576
Charge for the year	2,587	51	2,638
<b>At 31 Mar 2024</b>	<u>48,239</u>	<u>5,975</u>	<u>54,214</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2024</b>	<u>4,960</u>	<u>605</u>	<u>5,565</u>
At 31 Mar 2023	<u>7,662</u>	<u>797</u>	<u>8,459</u>

## 14. Debtors

	2024 £	2023 £
Other debtors	<u>18,122</u>	<u>15,332</u>

## 15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	70	55
Accruals and deferred income	3,042	13,163
Social security and other taxes	8,733	7,784
Other creditors	1,861	1,148
	<u>13,706</u>	<u>22,150</u>

## 16. Deferred income

	2024 £	2023 £
At 1 April 2023	–	6,191
Amount released to income	–	(6,191)
<b>At 31 March 2024</b>	<u>–</u>	<u>–</u>

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	<u>145,092</u>	<u>154,822</u>	<u>(186,123)</u>	<u>113,791</u>

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	<u>151,072</u>	<u>133,467</u>	<u>(139,447)</u>	<u>145,092</u>

##### Restricted funds

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

#### 18. Transfers

During the year, no transfers have been made from the restricted fund to the unrestricted fund in respect of project management and delivery and the purchase of fixed assets.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

## 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	5,565	–	5,565
Current assets	121,932	2	121,934
Creditors less than 1 year	(13,706)	–	(13,706)
<b>Net assets</b>	<u>113,791</u>	<u>2</u>	<u>113,793</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	8,459	–	8,459
Current assets	158,783	2	158,785
Creditors less than 1 year	(22,150)	–	(22,150)
Creditors greater than 1 year	–	–	–
<b>Net assets</b>	<u>145,092</u>	<u>2</u>	<u>145,094</u>

## 20. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2024**

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**The following pages do not form part of the financial statements.**

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Grants	35,180	32,997
Contract income	69,606	88,941
Other income	50,036	11,529
	<u>154,822</u>	<u>133,467</u>
<b>Total income</b>	<u>154,822</u>	<u>133,467</u>
<b>Expenditure on charitable activities</b>		
<b>Provision of an information resource</b>		
<b><i>Activities undertaken directly</i></b>		
Administrative staff salaries	148,326	113,424
Employers Pension	5,627	3,881
Rent	3,500	3,360
Subscriptions and memberships	5,080	1,829
Conference expenses	319	70
IT development and support	9,470	1,029
Insurance	1,256	1,660
Traps, nets, handbooks etc	2,244	2,470
Travel and subsistence	1,139	1,092
Telephone and internet	1,160	1,422
Printing, postage and stationery	520	621
Amortisation of government grants	–	(121)
Depreciation	2,638	4,654
Loss on fixed asset disposal	–	84
Sundry expenses	2,045	1,727
Bank charges	101	(120)
Accountancy fees	2,698	2,365
	<u>186,123</u>	<u>139,447</u>
<b>Expenditure on charitable activities</b>	<u>186,123</u>	<u>139,447</u>
<b>Net expenditure</b>	<u>(31,301)</u>	<u>(5,980)</u>

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# Accounts

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COMPANY REGISTRATION NUMBER: 04046886  
CHARITY REGISTRATION NUMBER: 1095859

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM  
FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2023**

**AGP**

Chartered accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

## Reference and administrative details

**Registered charity name** RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL

**Charity registration number** 1095859

**Company registration number** 04046886

**Principal office** Cedar House  
Chester Zoological Gardens  
Upton  
Chester  
Cheshire  
CH2 1LH

**Registered office** Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
UK

## The trustees

Mr A Parker  
Miss S Bird (Resigned 9 September 2022)  
Mrs H Bradshaw  
Dr M Geary  
Mr J Buchanan

**Secretary** Mr A Parker

**Independent examiner** Rachel Palombella FCA  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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#### **Structure, governance and management**

The company has been established to bring biological recording and the needs of the community and a range of organisations together as an information resource.

The organisation is a charitable company limited by guarantee, incorporated on 3 August 2000 and registered as a charity on 6 February 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Management are elected at the AGM.

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

#### **Members of the board of management**

Members of the board of management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of 3 years after which they must be re-elected at the next annual general meeting.

#### **Objectives and activities**

The objectives of the company are to benefit the public through the advancement of education in all areas relating to biodiversity in Cheshire, Halton, Warrington and Wirral by all or any of the following means:

- the collating, storage, management and dissemination of biodiversity information;
- conducting, encouraging and promoting research into biodiversity and disseminating the results of such research;
- offering training and awareness raising programmes relating to biodiversity within the area of benefit.

The company reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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## Achievements and performance

RECORD's main income source for the year came through commercial data enquiries, service level agreements and project work.

The main achievements for the year are:

## Partnerships, Training & Public Engagement

- Both the Wildlife Exchange, and Spotlight Sessions have continued to prove very popular; attendance figures have been good and feedback has been positive. The in-person Spotlight sessions are proving an invaluable in building the local wildlife identification skills base.
- The RECORD Office finally returned to 'pre-COVID' normal operation, albeit with some changes. Volunteer hours haven't reached pre-lockdown numbers as yet, but they are growing steadily.
- Work on the Ancient Woodland Inventory Update Project phases 1 & 2 has been completed and work has commenced on phases 3 - 5 during the year. New staff were recruited to help deliver the remainder of the project.
- Work started on a new project, the Local Nature Recovery Strategy species baseline project and is due for completion early in the next financial year.
- Monitoring on the Chester Zoo Nature Reserve has been successfully completed for another year. The monitoring work has continued to uncover new species for the site including a number of notable finds.
- In addition to the Nature Reserve Monitoring, RECORD continued to run wildlife recording days on the zoo's habitat improvement areas, building the species baseline to inform management decisions.
- The marine wildlife recording days continued throughout the year, building on the previous year's work in establishing a baseline of coastal wildlife records.
- RECORD commissioned the development of a new data search reporting system. The new system will hopefully go live during the 2023 financial year.

## Investment in RECORD Staffing, Infrastructure, Products and Services

- RECORD underwent a staff restructure following the departure of our Database Officer, the Database Officer and Data Services Officer posts have been adjusted to better fit the needs of the organisation and are now the Data Officer and Engagement and Volunteering Officer.
  - An intern joined RECORD during the year, the post being fully funded by the University of Chester. The position proved so successful that it was extended beyond the original term.
  - The option of hybrid home/office working has been offered to staff on a permanent basis (post COVID-19).
  - IT strategy review - working with an IT consultancy, RECORD conducted a review of its IT systems and has implemented a course of action. Work will continue into the 2022 financial year and will see RECORD take advantage of cloud technology.
  - RECORD remains committed to staff development with training and development in volunteer management, health and safety, GIS, R Studio, first aid and species identification training all being undertaken
  - Data search requests continue to increase; 2022 is the busiest year in RECORD's history, in terms of invoiced data searches.
-

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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## **Financial review**

In the year ended 31 March 2023 the Charity's incoming resources exceeded its outgoing resources by £5,980 leaving the reserves in surplus by £145,094. The Trustees are satisfied with the results for the year. The trustees have continued with the development of their financial systems, so that monitoring and reporting is readily available to all interested parties.

## **Investment of powers and restrictions**

Under the Memorandum and Articles of Association the company may undertake any investment which the trustees see fit.

## **Reserves policy**

It is the policy of the board of management to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met. Unrestricted reserves have increased from the previous year.

## **Plans for future periods**

The members do not foresee any significant changes to the charity's activities and operations.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

---

## Plans for future periods *(continued)*

### Responsibilities of the board of management

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP;
- make judgements and accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 11 September 2023 and signed on behalf of the board of trustees by:

*Anthony R. Parker*

Mr A Parker  
Trustee

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL *(continued)*

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL ('the charity') for the year ended 31 March 2023.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rachel Palombella FCA  
Independent Examiner

Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

11 September 2023

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Charitable activities	5	133,467	–	133,467	135,942
<b>Total income</b>		<u>133,467</u>	<u>–</u>	<u>133,467</u>	<u>135,942</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	139,447	–	139,447	114,310
<b>Total expenditure</b>		<u>139,447</u>	<u>–</u>	<u>139,447</u>	<u>114,310</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(5,980)</u>	<u>–</u>	<u>(5,980)</u>	<u>21,632</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		151,072	2	151,074	129,442
<b>Total funds carried forward</b>		<u>145,092</u>	<u>2</u>	<u>145,094</u>	<u>151,074</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	13	8,459	11,498
<b>Current assets</b>			
Debtors	14	15,332	11,929
Cash at bank and in hand		143,453	130,642
		<u>158,785</u>	<u>142,571</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>22,150</u>	<u>2,874</u>
<b>Net current assets</b>		<u>136,635</u>	<u>139,697</u>
<b>Total assets less current liabilities</b>		145,094	151,195
<b>Creditors: amounts falling due after more than one year</b>	16	—	121
<b>Net assets</b>		<u>145,094</u>	<u>151,074</u>
<b>Funds of the charity</b>			
Restricted funds		2	2
Unrestricted funds		145,092	151,072
<b>Total charity funds</b>	18	<u>145,094</u>	<u>151,074</u>

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 11 September 2023, and are signed on behalf of the board by:

*Anthony R. Parker*  
Mr A Parker  
Trustee

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

---

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH, UK.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

---

## 3. Accounting policies *(continued)*

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Deferred capital grants

Deferred capital grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

If, upon winding up or the dissolution of the company, there remains, after satisfaction of all debts and liabilities, any property whatsoever, the surplus shall be given or transferred to some other charitable institution having charitable objects similar to the objects of the Company.

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants	32,997	32,997	47,507	47,507
Contract income	88,941	88,941	78,343	78,343
Other income	11,529	11,529	10,092	10,092
	<u>133,467</u>	<u>133,467</u>	<u>135,942</u>	<u>135,942</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Provision of an information resource	139,447	139,447	114,310	114,310

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Provision of an information resource	139,447	139,447	114,310

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 8. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>4,654</u>	<u>1,990</u>

## 9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,365</u>	<u>2,333</u>

## 10. Staff costs

The average head count of employees during the year was 7 (2022: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	<u>7</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

## 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## 12. Taxation

The company is a registered charity and as such is exempt from Income and Corporation Taxes under the provision of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the company has been included in the Income and Expenditure Account.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 13. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022	52,276	6,302	58,578
Additions	1,038	661	1,699
Disposals	–	(242)	(242)
<b>At 31 March 2023</b>	<u>53,314</u>	<u>6,721</u>	<u>60,035</u>
<b>Depreciation</b>			
At 1 April 2022	41,420	5,660	47,080
Charge for the year	4,232	422	4,654
Disposals	–	(158)	(158)
<b>At 31 March 2023</b>	<u>45,652</u>	<u>5,924</u>	<u>51,576</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>7,662</u>	<u>797</u>	<u>8,459</u>
At 31 March 2022	<u>10,856</u>	<u>642</u>	<u>11,498</u>

## 14. Debtors

	2023 £	2022 £
Other debtors	15,332	11,929

## 15. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	55	33
Accruals and deferred income	13,163	1,830
Social security and other taxes	7,784	–
Other creditors	1,148	1,011
	<u>22,150</u>	<u>2,874</u>

## 16. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Accruals and deferred income	–	121

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 17. Deferred income

	2023	2022
	£	£
At 1 April 2022	6,191	6,191
Amount released to income	(6,191)	(6,070)
<b>At 31 March 2023</b>	<u>–</u>	<u>121</u>

## 18. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	<u>151,072</u>	<u>133,467</u>	<u>(139,447)</u>	<u>145,092</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	<u>129,440</u>	<u>135,942</u>	<u>(114,310)</u>	<u>151,072</u>

### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	<u>2</u>	<u>–</u>	<u>–</u>	<u>2</u>

## 19. Transfers

During the year, no transfers have been made from the restricted fund to the unrestricted fund in respect of project management and delivery and the purchase of fixed assets.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

## 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	8,459	–	8,459
Current assets	158,783	2	158,785
Creditors less than 1 year	(22,150)	–	(22,150)
Creditors greater than 1 year	–	–	–
<b>Net assets</b>	<b>145,092</b>	<b>2</b>	<b>145,094</b>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	11,498	–	11,498
Current assets	142,569	2	142,571
Creditors less than 1 year	(2,874)	–	(2,874)
Creditors greater than 1 year	(121)	–	(121)
<b>Net assets</b>	<b>151,072</b>	<b>2</b>	<b>151,074</b>

## 21. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2023**

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**The following pages do not form part of the financial statements.**

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Grants	32,997	47,507
Contract income	88,941	78,343
Other income	11,529	10,092
	<u>133,467</u>	<u>135,942</u>
<b>Total income</b>	<u>133,467</u>	<u>135,942</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
<b>Provision of an information resource</b>		
<i>Activities undertaken directly</i>		
Administrative staff salaries	113,424	88,791
Employers Pension	3,881	3,652
Rent	3,360	3,360
Subscriptions and memberships	1,829	1,350
Conference expenses	70	160
IT development and support	1,029	6,246
Insurance	1,660	705
Traps, nets, handbooks etc	2,470	47
Travel and subsistence	1,092	69
Telephone and internet	1,422	1,597
Printing, postage and stationery	621	21
Amortisation of government grants	(121)	(150)
Depreciation	4,654	1,990
Loss on fixed asset disposal	84	-
Surveyor's fees	-	3,028
Sundry expenses	1,728	467
Bank charges	(120)	644
Accountancy fees	2,365	2,333
	<u>139,447</u>	<u>114,310</u>
<b>Expenditure on charitable activities</b>	<u>139,447</u>	<u>114,310</u>
<b>Net (expenditure)/income</b>	<u>(5,980)</u>	<u>21,632</u>

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# Accounts

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COMPANY REGISTRATION NUMBER: 04046886  
CHARITY REGISTRATION NUMBER: 1095859

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM  
FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2022**

**AGP**

Chartered accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

## Reference and administrative details

**Registered charity name** RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL

**Charity registration number** 1095859

**Company registration number** 04046886

**Principal office** Cedar House  
Chester Zoological Gardens  
Upton  
Chester  
Cheshire  
CH2 1LH

**Registered office** Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
UK

## The trustees

Mr A Parker  
Miss S Bird  
Mrs H Bradshaw  
Mr D Stone (Resigned 11 September 2021)  
Dr M Geary  
Mr J Buchanan

**Secretary** Mr A Parker

**Independent examiner** Rachel Palombella FCA  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

---

## Structure, governance and management

The company has been established to bring biological recording and the needs of the community and a range of organisations together as an information resource.

The organisation is a charitable company limited by guarantee, incorporated on 3 August 2000 and registered as a charity on 6 February 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Management are elected at the AGM.

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

## Members of the board of management

Members of the board of management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of 3 years after which they must be re-elected at the next annual general meeting.

## Objectives and activities

The objectives of the company are to benefit the public through the advancement of education in all areas relating to biodiversity in Cheshire, Halton, Warrington and Wirral by all or any of the following means:

- the collating, storage, management and dissemination of biodiversity information;
- conducting, encouraging and promoting research into biodiversity and disseminating the results of such research;
- offering training and awareness raising programmes relating to biodiversity within the area of benefit.

The company reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

---

## Achievements and performance

RECORD's main income source for the year came through commercial data enquiries, service level agreements and project work. 2021 proved to be another challenging year; with a return to office working after the prolonged COVID-19 lockdown.

The main achievements for the year are:

### Partnerships, Training & Public Engagement

- The online format, Wildlife Exchange Sessions have continued to prove popular; attendance figures are still above what was achieved through the in-person events.
- RECORD returned, albeit tentatively, back to public engagement events post the COVID-19 lockdown restrictions.
- Monitoring on the Chester Zoo Nature Reserve has been successfully completed for another year. The monitoring work has continued to uncover new species for the site including a number of notable finds.
- In addition to the Nature Reserve Monitoring, RECORD successfully ran a series of wildlife recording events within the Chester Zoo Estate. The recording events generated a number of notable species records and helped build an ecological baseline to support future management decisions.
- A series of marine shoreline recording events were held throughout the 2021 season, generating valuable data for this under-recorded habitat. These events identified new colonies of the important, reef-forming, Honeycomb-worm (*Sabellaria alveolata*).
- The online coffee afternoons continued to maintain a connection with the RECORD volunteer community.

### Investment in RECORD Staffing, Infrastructure, Products and Services

- IT strategy review - working with an IT consultancy, RECORD conducted a review of its IT systems and has implemented a course of action. Work will continue into the 2022 financial year and will see RECORD take advantage of cloud technology.
- RECORD remains committed to staff development with training and development in volunteer management, health and safety, R Studio, first aid and species identification training all being undertaken
- Work continued on the Ancient Woodland Inventory Update for the Cheshire area.
- Data search requests continue to increase.

### Financial review

In the year ended 31 March 2022 the Charity's incoming resources exceeded its outgoing resources by £21,632 leaving the reserves in surplus by £151,074. The Trustees are satisfied with the results for the year. The trustees have continued with the development of their financial systems, so that monitoring and reporting is readily available to all interested parties.

### Investment of powers and restrictions

Under the Memorandum and Articles of Association the company may undertake any investment which the trustees see fit.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

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## Reserves policy

It is the policy of the board of management to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met. Unrestricted reserves have increased from the previous year.

## Plans for future periods

The members do not foresee any significant changes to the charity's activities and operations.

## Responsibilities of the board of management

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;" observe the methods and principles in Charities SORP;
- make judgements and accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 11 November 2022 and signed on behalf of the board of trustees by:

*Anthony R. Parker*

Mr A Parker  
Trustee

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL *(continued)*

Year ended 31 March 2022

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I report to the trustees on my examination of the financial statements of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL ('the charity') for the year ended 31 March 2022.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rachel Palombella FCA  
Independent Examiner

Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
11 November 2022

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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
<b>Income and endowments</b>					
Charitable activities	5	135,942	–	135,942	97,765
<b>Total income</b>		<u>135,942</u>	<u>–</u>	<u>135,942</u>	<u>97,765</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	114,310	–	114,310	101,639
<b>Total expenditure</b>		<u>114,310</u>	<u>–</u>	<u>114,310</u>	<u>101,639</u>
<b>Net income/(expenditure) and net movement in funds</b>					
		<u>21,632</u>	<u>–</u>	<u>21,632</u>	<u>(3,874)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		129,440	2	129,442	133,316
<b>Total funds carried forward</b>		<u>151,072</u>	<u>2</u>	<u>151,074</u>	<u>129,442</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	13	11,498	3,484
<b>Current assets</b>			
Debtors	14	11,929	18,169
Cash at bank and in hand		130,642	112,976
		<u>142,571</u>	<u>131,145</u>
<b>Creditors: amounts falling due within one year</b>	15	2,874	4,916
<b>Net current assets</b>		<u>139,697</u>	<u>126,229</u>
<b>Total assets less current liabilities</b>		151,195	129,713
<b>Creditors: amounts falling due after more than one year</b>	16	121	271
<b>Net assets</b>		<u>151,074</u>	<u>129,442</u>
<b>Funds of the charity</b>			
Restricted funds		2	2
Unrestricted funds		151,072	129,440
<b>Total charity funds</b>	18	<u>151,074</u>	<u>129,442</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

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These financial statements were approved by the board of trustees and authorised for issue on 11 November 2022, and are signed on behalf of the board by:

*Anthony R. Parker*

Mr A Parker  
Trustee

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The notes on pages 9 to 16 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

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## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH, UK.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

The impact of the Covid-19 pandemic has been detailed in note 22 to the accounts and whilst the Charity has been severely impacted by the consequences of the virus, the Trustees remain confident that the Charity remains a going concern and therefore the financial statements have been prepared on that basis.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

---

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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## 3. Accounting policies *(continued)*

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Deferred capital grants

Deferred capital grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2022**

#### 3. Accounting policies *(continued)*

##### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

If, upon winding up or the dissolution of the company, there remains, after satisfaction of all debts and liabilities, any property whatsoever, the surplus shall be given or transferred to some other charitable institution having charitable objects similar to the objects of the Company.

#### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Grants	47,507	47,507	26,130	26,130
Contract income	78,343	78,343	71,634	71,634
Other income	10,092	10,092	1	1
	<u>135,942</u>	<u>135,942</u>	<u>97,765</u>	<u>97,765</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Provision of an information resource	114,310	114,310	101,639	101,639

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	<b>Total funds 2022 £</b>	Total fund 2021 £
Provision of an information resource	114,310	114,310	101,639

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible fixed assets	1,990	1,998

## 9. Independent examination fees

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,333	2,413

## 10. Staff costs

The average head count of employees during the year was 4 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of staff	4	3

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

## 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## 12. Taxation

The company is a registered charity and as such is exempt from Income and Corporation Taxes under the provision of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the company has been included in the Income and Expenditure Account.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 13. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2021	42,272	6,302	48,574
Additions	10,004	–	10,004
<b>At 31 March 2022</b>	<u>52,276</u>	<u>6,302</u>	<u>58,578</u>
<b>Depreciation</b>			
At 1 April 2021	40,031	5,059	45,090
Charge for the year	1,389	601	1,990
<b>At 31 March 2022</b>	<u>41,420</u>	<u>5,660</u>	<u>47,080</u>
<b>Carrying amount</b>			
<b>At 31 March 2022</b>	<u>10,856</u>	<u>642</u>	<u>11,498</u>
At 31 March 2021	<u>2,241</u>	<u>1,243</u>	<u>3,484</u>

## 14. Debtors

	2022 £	2021 £
Prepayments and accrued income	–	7,955
Other debtors	11,929	10,214
	<u>11,929</u>	<u>18,169</u>

## 15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	33	327
Accruals and deferred income	1,830	2,018
Social security and other taxes	–	1,615
Other creditors	1,011	956
	<u>2,874</u>	<u>4,916</u>

## 16. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Accruals and deferred income	121	271

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 17. Deferred income

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At 1 April 2021	6,191	6,191
Amount released to income	(6,070)	(5,920)
<b>At 31 March 2022</b>	<u>121</u>	<u>271</u>

## 18. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2021	Income £	Expenditure £	31 March 2022	At 31 March 2022
General funds	129,440	135,942	(114,310)	151,072	151,072

	At 1 April 2020	Income £	Expenditure £	31 March 2021	At 31 March 2021
General funds	133,314	97,765	(101,639)	129,440	129,440

### Restricted funds

	At 1 April 2021	Income £	Expenditure £	31 March 2022	At 31 March 2022
Restricted Fund	2	-	-	2	2

	At 1 April 2020	Income £	Expenditure £	31 March 2021	At 31 March 2021
Restricted Fund	2	-	-	2	2

## 19. Transfers

During the year, no transfers have been made from the restricted fund to the unrestricted fund in respect of project management and delivery and the purchase of fixed assets.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

## 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	11,498	–	11,498
Current assets	142,569	2	142,571
Creditors less than 1 year	(2,874)	–	(2,874)
Creditors greater than 1 year	(121)	–	(121)
<b>Net assets</b>	<b>151,072</b>	<b>2</b>	<b>151,074</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,484	–	3,484
Current assets	131,143	2	131,145
Creditors less than 1 year	(4,916)	–	(4,916)
Creditors greater than 1 year	(271)	–	(271)
<b>Net assets</b>	<b>129,440</b>	<b>2</b>	<b>129,442</b>

## 21. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

## 22. Impact of the covid-19 pandemic

Due to the C19 crisis, 2020 has been a very uncertain time and resulted in RECORD changing focus, albeit for the short term - hopefully, from our usual public engagement work to more of a remote delivery system of engagement and other core work/projects.

Our main income source (commercial data searches) has seen some fluctuations during the pandemic and this follows decreases in invoiced work over the last two years. As a result, financial planning has been more challenging than usual.

Despite the negative impact of C19 on core operations, RECORD continues to operate and has recruited an extra staff member to cover work on a new business opportunity.

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2022**

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**The following pages do not form part of the financial statements.**

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Grants	47,507	26,130
Contract income	78,343	71,634
Other income	10,092	1
	<u>135,942</u>	<u>97,765</u>
<b>Total income</b>	<u>135,942</u>	<u>97,765</u>
<b>Expenditure on charitable activities</b>		
<b>Provision of an information resource</b>		
<b>Activities undertaken directly</b>		
Administrative staff salaries	88,791	84,535
Employers Pension	3,652	3,426
Rent	3,360	3,360
Subscriptions and memberships	1,350	2,746
Conference expenses	160	-
IT development and support	6,246	-
Insurance	705	537
Traps, nets, handbooks etc	47	32
Travel and subsistence	69	-
Telephone and internet	1,597	1,438
Printing, postage and stationery	21	76
Amortisation of government grants	(150)	(336)
Depreciation	1,990	1,998
Surveyors' fees	3,028	-
Sundry expenses	467	970
Bank charges	644	444
Accountancy fees	2,333	2,413
<b>Expenditure on charitable activities</b>	<u>114,310</u>	<u>101,639</u>
<b>Net income/(expenditure)</b>	<u>21,632</u>	<u>(3,874)</u>

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# Accounts

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COMPANY REGISTRATION NUMBER: 04046886  
CHARITY REGISTRATION NUMBER: 1095859

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM  
FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2021**

**AGP**

Chartered accountants  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Statement of financial activities (including income and expenditure account)	<b>6</b>
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Detailed statement of financial activities	<b>17</b>
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# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

## Reference and administrative details

**Registered charity name** RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL

**Charity registration number** 1095859

**Company registration number** 04046886

**Principal office** Cedar House  
Chester Zoological Gardens  
Upton  
Chester  
Cheshire  
CH2 1LH

**Registered office** Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
UK

## The trustees

Mr A Parker  
Miss S Bird  
Mrs H Bradshaw  
Mr D Stone  
Dr M Geary  
Mr J Buchanan

**Secretary** Mr A Parker

**Independent examiner** Rachel Palombella FCA  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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## Structure, governance and management

The company has been established to bring biological recording and the needs of the community and a range of organisations together as an information resource.

The organisation is a charitable company limited by guarantee, incorporated on 3 August 2000 and registered as a charity on 6 February 2003. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the Board of Management are elected at the AGM.

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

## Members of the board of management

Members of the board of management, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Under the requirements of the Memorandum and Articles of Association the members of the management committee are elected to serve for a period of 3 years after which they must be re-elected at the next annual general meeting.

## Objectives and activities

The objectives of the company are to benefit the public through the advancement of education in all areas relating to biodiversity in Cheshire, Halton, Warrington and Wirral by all or any of the following means: - the collating, storage, management and dissemination of biodiversity information; - conducting, encouraging and promoting research into biodiversity and disseminating the results of such research; - offering training and awareness raising programmes relating to biodiversity within the area of benefit. The company reviews its aims, objectives and activities each year ensuring they remain focused on the stated purposes of the charity. The Trustees refer to the guidance given by the Charity Commission on public benefit during this process and assess how successful each activity has been and what benefits have been brought to the groups of people the charity is set up to help.

## Achievements and performance

RECORD's main income source for the year came through commercial data enquiries, service level agreements and project work. 2020 proved to be a challenging year; adjusting to a remote working environment, due to the Covid-19 restrictions and a server failure that resulted in considerable disruption to core services.

The main achievements for the year are:

## Partnerships, Training & Public Engagement

- Due to the Covid-19 restrictions all face to face public engagement activities had to be postponed or cancelled. The Wildlife Exchange Sessions have achieved huge success being delivered via the web; attendance figures have been way above what was achieved through the in-person events.
  - Two new recording initiatives were launched in 2020, My Patch; a social media focused
-

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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recording project aimed at encouraging the public to record wildlife in their own gardens/local area, whilst on their daily walk and the Forgotten Spaces initiative that highlights areas where records are sparse and encourages recorders to visit and record the wildlife they see.

- The new RECORD Monitoring Officer successfully completed a year's site monitoring, despite the Covid-19 restrictions. The monitoring work picked up some new species for the site including a number of notable finds.
- RECORD continued work on implementation of Swift; the new RECORD online wildlife recording app. The new app provides a vastly improved user experience over the old system and allows greater flexibility when applying improvements.
- Online coffee afternoons were set up as a way of maintaining a connection with the RECORD volunteer community. The events have proven valuable for maintaining the sense of community during the periods of isolation.
- New online training opportunities were developed for volunteers to fill the training need created by the remote working environment.
- Existing remote volunteering opportunities were improved and new opportunities developed to answer the growing need.
- Volunteer numbers more than tripled over the course of 2020; increasing from just under thirty to over a hundred.

## Investment in RECORD Staffing, Infrastructure, Products and Services

- RECORD remains committed to staff development even during the lockdown period. Training, survey opportunities and specialist species identification training continued, mainly in a remote capacity, throughout the lockdown. This was achieved thanks to existing links with partners in the Tanyptera Trust and World Museum Liverpool.
- RECORD staff successfully transitioned to a remote working environment with very little issue.
- Work continued on the Ancient Woodland Inventory Update for the Cheshire area.
- Despite the Covid-19 restrictions, data search requests increased. Invoiced work increased by over twenty percent.

## Financial review

In the year ended 31 March 2021 the Charity's outgoing resources exceeded its incoming resources by £3,874 leaving the reserves in surplus by £129,442. The Trustees are satisfied with the results for the year. The trustees have continued with the development of their financial systems, so that monitoring and reporting is readily available to all interested parties.

## Investment of powers and restrictions

Under the Memorandum and Articles of Association the company may undertake any investment which the trustees see fit.

## Reserves policy

It is the policy of the board of management to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met. Unrestricted reserves have increased from the previous year.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

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## Plans for future periods

The members do not foresee any significant changes to the charity's activities and operations.

## Responsibilities of the board of management

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the director's report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP;
- make judgements and accounting 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 financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 December 2021 and signed on behalf of the board of trustees by:

*Anthony R. Parker*

Mr A Parker  
Trustee

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL *(continued)*

Year ended 31 March 2021

---

I report to the trustees on my examination of the financial statements of RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Rachel Palombella FCA  
Independent Examiner  
Sycamore House  
Sutton Quays Business Park  
Sutton Weaver  
Runcorn  
Cheshire  
WA7 3EH  
7 December 2021

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**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Statement of Financial Activities  
(including income and expenditure account)**

**Year ended 31 March 2021**

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Charitable activities	5	97,765	–	97,765	80,772
<b>Total income</b>		<u>97,765</u>	<u>–</u>	<u>97,765</u>	<u>80,772</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	101,639	–	101,639	84,364
<b>Total expenditure</b>		<u>101,639</u>	<u>–</u>	<u>101,639</u>	<u>84,364</u>
<b>Net expenditure and net movement in funds</b>					
		<u>(3,874)</u>	<u>–</u>	<u>(3,874)</u>	<u>(3,592)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		133,314	2	133,316	136,908
<b>Total funds carried forward</b>		<u>129,440</u>	<u>2</u>	<u>129,442</u>	<u>133,316</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	3,484	3,112
<b>Current assets</b>			
Debtors	14	18,169	7,210
Cash at bank and in hand		112,976	132,457
		<u>131,145</u>	<u>139,667</u>
<b>Creditors: amounts falling due within one year</b>	15	4,916	8,856
<b>Net current assets</b>		<u>126,229</u>	<u>130,811</u>
<b>Total assets less current liabilities</b>		129,713	133,923
<b>Creditors: amounts falling due after more than one year</b>	16	271	607
<b>Net assets</b>		<u>129,442</u>	<u>133,316</u>
<b>Funds of the charity</b>			
Restricted funds		2	2
Unrestricted funds		129,440	133,314
<b>Total charity funds</b>	18	<u>129,442</u>	<u>133,316</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7 December 2021, and are signed on behalf of the board by:

*Anthony R. Parker*

Mr A Parker  
Trustee

The notes on pages 8 to 15 form part of these financial statements.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

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## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Sycamore House, Sutton Quays Business Park, Sutton Weaver, Runcorn, Cheshire, WA7 3EH, UK.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

The impact of the Covid-19 pandemic has been detailed in note 22 to the accounts and whilst the Charity has been severely impacted by the consequences of the virus, the Trustees remain confident that the Charity remains a going concern and therefore the financial statements have been prepared on that basis.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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## 3. Accounting policies *(continued)*

### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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## 3. Accounting policies *(continued)*

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line
Equipment	-	20% straight line

### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

### Deferred capital grants

Deferred capital grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

#### 3. Accounting policies *(continued)*

##### Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 4. Limited by guarantee

Every member of the Company undertakes to contribute such amount as may be required (not exceeding £1) to the Company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

If, upon winding up or the dissolution of the company, there remains, after satisfaction of all debts and liabilities, any property whatsoever, the surplus shall be given or transferred to some other charitable institution having charitable objects similar to the objects of the Company.

#### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants	26,130	26,130	18,513	18,513
Contract income	71,634	71,634	61,210	61,210
Other income	1	1	1,049	1,049
	<u>97,765</u>	<u>97,765</u>	<u>80,772</u>	<u>80,772</u>

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Provision of an information resource	101,639	101,639	84,364	84,364

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Provision of an information resource	101,639	101,639	84,364

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,998</u>	<u>2,095</u>

## 9. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,413</u>	<u>2,347</u>

## 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	84,535	68,530
Social security costs	<u>3,426</u>	<u>2,473</u>
	<u>87,961</u>	<u>71,003</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

## 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

## 12. Taxation

The company is a registered charity and as such is exempt from Income and Corporation Taxes under the provision of the Income and Corporation Taxes Act 1988. The cost of Value Added Tax incurred by the company has been included in the Income and Expenditure Account.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 13. Tangible fixed assets

	Plant and machinery £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2020	39,902	6,302	46,204
Additions	2,370	—	2,370
<b>At 31 March 2021</b>	<u>42,272</u>	<u>6,302</u>	<u>48,574</u>
<b>Depreciation</b>			
At 1 April 2020	38,656	4,436	43,092
Charge for the year	1,375	623	1,998
<b>At 31 March 2021</b>	<u>40,031</u>	<u>5,059</u>	<u>45,090</u>
<b>Carrying amount</b>			
<b>At 31 March 2021</b>	<u>2,241</u>	<u>1,243</u>	<u>3,484</u>
At 31 March 2020	<u>1,246</u>	<u>1,866</u>	<u>3,112</u>

## 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	7,955	—
Other debtors	10,214	7,210
	<u>18,169</u>	<u>7,210</u>

## 15. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	327	60
Accruals and deferred income	2,018	6,346
Social security and other taxes	1,615	1,820
Other creditors	956	630
	<u>4,916</u>	<u>8,856</u>

## 16. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Accruals and deferred income	<u>271</u>	<u>607</u>

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 17. Deferred income

	2021	2020
	£	£
At 1 April 2020	6,191	6,191
Amount released to income	(5,920)	(5,584)
<b>At 31 March 2021</b>	<u>271</u>	<u>607</u>

## 18. Analysis of charitable funds

### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>133,314</u>	<u>97,765</u>	<u>(101,639)</u>	<u>129,440</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>136,906</u>	<u>80,772</u>	<u>(84,364)</u>	<u>133,314</u>

### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Restricted Fund	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Restricted Fund	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>

## 19. Transfers

During the year, no transfers have been made from the restricted fund to the unrestricted fund in respect of project management and delivery and the purchase of fixed assets.

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

## 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	3,484	–	3,484
Current assets	131,143	2	131,145
Creditors less than 1 year	(4,916)	–	(4,916)
Creditors greater than 1 year	(271)	–	(271)
<b>Net assets</b>	<b>129,440</b>	<b>2</b>	<b>129,442</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,112	–	3,112
Current assets	139,665	2	139,667
Creditors less than 1 year	(8,856)	–	(8,856)
Creditors greater than 1 year	(607)	–	(607)
<b>Net assets</b>	<b>133,314</b>	<b>2</b>	<b>133,316</b>

## 21. Related parties

No transactions with related parties were undertaken such as are required to be disclosed under FRS102.

## 22. Impact of the covid-19 pandemic

Due to the C19 crisis, 2020 has been a very uncertain time and resulted in RECORD changing focus, albeit for the short term - hopefully, from our usual public engagement work to more of a remote delivery system of engagement and other core work/projects.

Our main income source (commercial data searches) has seen some fluctuations during the pandemic and this follows decreases in invoiced work over the last two years. As a result, financial planning has been more challenging than usual.

Despite the negative impact of C19 on core operations, RECORD continues to operate and has recruited an extra staff member to cover work on a new business opportunity.

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2021**

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**The following pages do not form part of the financial statements.**

# RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR CHESHIRE, HALTON, WARRINGTON AND WIRRAL

Company Limited by Guarantee

## Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Charitable activities</b>		
Grants	26,130	18,513
Contract income	71,634	61,210
Other income	1	1,049
	<u>97,765</u>	<u>80,772</u>
<b>Total income</b>	<u>97,765</u>	<u>80,772</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
<b>Provision of an information resource</b>		
<b>Activities undertaken directly</b>		
Administrative staff salaries	84,535	68,530
Employers Pension	3,426	2,473
Rent	3,360	3,360
Subscriptions and memberships	2,746	939
Conference expenses	—	305
Public relations expenses	—	437
Insurance	537	540
Traps, nets, handbooks etc	32	557
Travel and subsistence	—	375
Telephone and internet	1,438	1,772
Printing, postage and stationery	76	428
Amortisation of government grants	(336)	(355)
Direct charitable activity 8 - depreciation	1,998	2,095
Sundry expenses	970	519
Bank charges	444	42
Accountancy fees	2,413	2,347
	<u>101,639</u>	<u>84,364</u>
<b>Expenditure on charitable activities</b>	<u>101,639</u>	<u>84,364</u>
<b>Net expenditure</b>	<u>(3,874)</u>	<u>(3,592)</u>

**RECORD, THE BIODIVERSITY INFORMATION SYSTEM FOR  
CHESHIRE, HALTON, WARRINGTON AND WIRRAL**

**Company Limited by Guarantee**

**Notes to the Detailed Statement of Financial Activities**

**Year ended 31 March 2021**

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