

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.
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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 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

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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

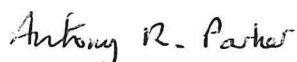
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures 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 11 September 2023 and signed on behalf of the board of trustees by:



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

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<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	22,150	2,874
<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**

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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 2023

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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 2023

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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 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	<u>139,447</u>	<u>139,447</u>	<u>114,310</u>	<u>114,310</u>

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

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Provision of an information resource	<u>139,447</u>	<u>139,447</u>	<u>114,310</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 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 No.	2022 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

	<b>2023</b>	<b>2022</b>
	£	£
Other debtors	<u>15,332</u>	<u>11,929</u>

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

	<b>2023</b>	<b>2022</b>
	£	£
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

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	<u>—</u>	<u>121</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 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	151,072	133,467	(139,447)	145,092

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

### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	2	–	–	2

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	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 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>	<u>145,092</u>	<u>2</u>	<u>145,094</u>

	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>	<u>151,072</u>	<u>2</u>	<u>151,074</u>

## 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>