

# FRIENDS OF THE UNION CHAIN BRIDGE

England & Wales · Charity number 1162687

## Details

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**Other names** FUCB

**Status** Registered

**Legal form** CIO

**Registered** 2015-07-16

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

## Contact

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**Address** Chain Bridge House  
Horncliffe  
Berwick-Upon-Tweed  
TD15 2XT

**Phone** 01289382541

**Email** [unionbridgefriends@gmail.com](mailto:unionbridgefriends@gmail.com)

**Website** [www.unionbridgefriends.com](http://www.unionbridgefriends.com)

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:1. TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL, NATURAL AND MAN-MADE ENVIRONMENT BY PROMOTING THE HISTORICAL AND ARCHITECTURAL HERITAGE OF THE UNION CHAIN BRIDGE ("THE BRIDGE") IN THE PARISHES OF HORNCLIFFE, NORTHUMBERLAND, ENGLAND AND HUTTON, BERWICKSHIRE, SCOTLAND AND OF THE NATURAL ENVIRONMENT IN WHICH THE BRIDGE IS SITUATED.2. TO ADVANCE THE EDUCATION OF THE PUBLIC, IN PARTICULAR IN RELATION TO THE HISTORY AND ARCHITECTURE OF THE HERITAGE OF THE BRIDGE BY DEVELOPING PUBLIC INTEREST IN THE ARCHITECTURE, HISTORY AND HERITAGE OF THE BRIDGE BY MEANS OF PUBLICATIONS, PUBLIC LECTURES AND EXHIBITIONS AND CO-OPERATION WITH SCHOOLS AND OTHER EDUCATIONAL ESTABLISHMENTS AND OTHER BODIES AND SOCIETIES.

**Activities:** TO PROMOTE THE HISTORIC AND ARCHITECTURAL HERITAGE OF THE UNION CHAIN BRIDGE IN THE PARISHES OF HORNCLIFFE (NORTHUMBERLAND) ENGLAND, AND HUTTON (BERWICKSHIRE), SCOTLAND

## Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- Scotland
- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,034	£1,869	-	-
2024-03-31	£9,848	£59,450	-	-
2023-03-31	£5,540	£6,009	-	-
2022-03-31	£15,481	£320,605	-	-
2021-03-31	£3,809	£8,315	-	-

## Trustees

Name	Role	Appointed
Carol Anne Whinnom		2025-03-13
Clive Armstrong Simpson		2023-03-04
Dr Elizabeth Jeanne Edgerton		2024-03-15
George Eric Wood		2025-03-13
MARTHA VERONICA ANDREWS		2026-03-12
Philip Mason Rowett		2025-03-13
Robert Humphrey		2024-12-05
Ross Woodrow		2021-12-07
STEPHEN KEDWYN JONES		2018-10-11
Sadie Holland		2023-11-08

**FRIENDS OF THE UNION CHAIN BRIDGE**

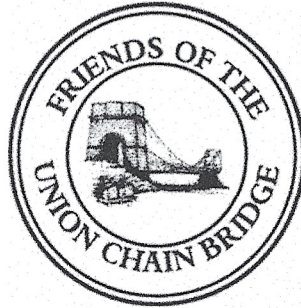
England & Wales - Charity number 1162687

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# Accounts

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Registered as a Charity in England and Wales No 1162687  
Registered as a Charity in Scotland No. SC046208



**THE FRIENDS OF THE UNION CHAIN BRIDGE**  
in the parishes of Horncliffe (England) and Hutton (Scotland)

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
31<sup>st</sup> MARCH 2025**

**Robert Humphrey, Honorary Treasurer**  
**E O Cawthorn, Honorary Secretary**

The Friends of the Union Chain Bridge is a Charitable Incorporated Organisation constituted under the Charities Act 2011

## **CHARITY INFORMATION**

### **Registered Address**

Chain Bridge House, Horncliffe, Berwick-upon-Tweed TD15 2XT

### **Registered Charity Numbers**

1162687 (England and Wales) SC046208 (Scotland)

### **Patron**

Dr Prof R A Paxton MBE MSc PhD HonDEng CEng FICE FRSE Heriot-Watt University  
Professor Paxton died on the 30<sup>th</sup> October 2025

### **Trustees**

Martha Veronica Andrews (retired March 13<sup>th</sup> 2025)  
Edward Oates Cawthorn (retired March 13<sup>th</sup> 2025)  
Elizabeth Edgerton (representing the interests of the Parish of Hutton)  
Sadie Holland  
Robert Humphrey (appointed March 13<sup>th</sup> 2025, following co-option)  
Carol Jones (office of trustee vacated 12th June 2025)  
Stephen Kedwyn Jones  
Philip Rowett (appointed March 13<sup>th</sup> 2025, following co-option)  
Clive Simpson  
Carol Whinnom (appointed March 13<sup>th</sup> 2025)  
Eric Wood (appointed March 13<sup>th</sup> 2025)  
Ross Woodrow

### **Chairman and Trustee**

Vacant

### **Honorary Treasurer and Trustee**

Robert Humphrey  
8 Palace Green  
Berwick-upon-Tweed  
TD15 1HR

### **Honorary Secretary and Trustee**

Edward O Cawthorn  
Chain Bridge House  
Horncliffe  
Berwick-upon-Tweed  
TD15 2XT

### **Bankers**

Barclays Bank plc  
Edinburgh Princes Street Branch  
Edinburgh  
EH2 2AN

### **Independent Examiner**

James Waugh  
34 Goldstone  
Berwick-upon-Tweed  
TD15 2ER

## **TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

The Trustees present their Report and Financial Statement for the financial year ended 31st March 2025.

The provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (March 2005) amended 2008, is used in preparing this Annual Report and Financial Statement, so far as it is applicable to the Charity's circumstances.

### **Constitution**

The Friends of the Union Chain Bridge is a Charity registered in England and Wales and in Scotland and constituted as a Charitable Incorporated Organisation (CIO) under a Constitution dated the 4th May 2015. The conversion of the charitable trust into a CIO was approved at an Extraordinary General Meeting of the members of the Charity held in the Village Hall, Paxton on the 29th January 2015. The Constitution was amended at the Annual General Meeting in December 2021 to allow the Trustees to invite an appropriate organisation operating in the parishes of Horncliffe or Hutton to nominate a resident of the parish to represent the interests of the community of that parish on the CIO in the event of the inability or failure of the Parish or Community Council, as the case may be, to appoint a representative in that capacity.

### **The Objects of the CIO**

The objects of the CIO are:

1. To promote for the benefit of the public the conservation, protection and improvement of the physical, natural and man-made environment by promoting the historical and architectural heritage of the Union Chain Bridge ("the Bridge") in the parishes of Horncliffe, Northumberland, England and Hutton, Berwickshire, Scotland and of the natural environment in which the Bridge is situated.
2. To advance the education of the public, in particular in relation to the history and architecture of the heritage of the Bridge by developing public interest in the architecture, history and heritage of the Bridge by means of publications, public lectures and exhibitions and co-operation with schools and other educational establishments and other bodies and societies.

All the activities of the CIO to date have been in full accordance with its objects.

### **Statement of Trustees' Responsibilities**

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity 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 the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in operation

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (England and Wales) and the Charities and Trustee Investment (Scotland) 2005 Act and Regulations 2008 made under those Acts and the provisions of the Charity's Constitution dated 4th May 2015. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Investment Policy**

The Constitution allows the Trustees to invest funds in any investment they think fit, in their absolute discretion. To date, they have not exercised their power to invest funds.

### **Risk Review**

The Trustees continue to keep under review the major risks to which the CIO is, or is likely to be exposed and of the systems and checks to mitigate such risks arising from financial management, Investments, contracts etc, Charity property and the loss of services of officers either temporarily or permanently. The Trustees have adopted a Business Continuity Plan to ensure the proper continuance of financial and secretarial services in this event.

### **Public Benefit**

By considering the operation, achievements and performance and the finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) 2005 Act and the guidance provided by the Charity Commissioners and the Office of the Scottish Charity Regulator.

### **Meetings**

The Trustees meet in accordance with a meeting calendar; they meet in a bi-monthly cycle; with additional meetings arranged as required. Meetings are held remotely by means of zoom or in hybrid fashion in person and with a zoom facility, as was the case with the Annual General Meeting. The Charity's business is conducted in accordance with its Constitution. There is no formal committee structure but ad hoc committees and working groups are appointed from time to time to deal with specific aspects of business delegated to them. The vast majority of business, however, is conducted by the full Trustee body.

December 2025

## **Review of Progress and Achievements for the Year ended 31<sup>st</sup> March 2025**

The Trustees continued to meet on a bi-monthly basis throughout the year under review following their decision to move from monthly meetings in December 2023, after completion of the restoration works.

The transition in the Charity's activities, from close involvement in the restoration process as a partner in the Union Bridge Project, to a role as continuing guardian of the Bridge at local level and promoter of its heritage and historical and engineering associations continued throughout the year. Talks on the Bridge's history, Capt Brown and the recent restoration were given to local history societies and other organisations and work started on the preparation of a small and affordable guide to the Bridge and its restoration, which it is hoped will be published during the forthcoming year. Work also proceeded with Kreative Technology of Berwick-upon-Tweed, to assemble a new Friends' website with full details of the restoration, making use of the legacy payment from Museums Northumberland, mentioned in the last report. (The new website was completed following the end of the year under review and has been widely praised as a comprehensive introduction to the Bridge and its engineering and of the restoration works. [www.unionbridgefriends.com](http://www.unionbridgefriends.com)). The number of visitors arriving at the Bridge having first seen the exhibitions at either Paxton House or the Honey Farm confirmed the Trustees' view that the publicity now in place adequately meets the need to publicise the Bridge in accordance with the conditions of the Lottery award.

During the year under review, Trustees assumed responsibility for the established "Bicentenary+.." events, previously organised by Museums Northumberland and taking the form of a picnic with music and dancing at the Chain Bridge Honey Farm. They decided that the format would benefit from variation and on the 26th July 2024 they organised a successful ceilidh and supper at the Horncliffe Memorial Hall with music provided powerfully by the Glendale Ceilidh Band.

The award of a National Transport Trust "Red Wheel" was made in March 2024, but too late for inclusion in the last report. This prestigious award, unveiled on behalf of the NTT by its vice chairman, John Campbell CBE, with retired trustee John Home Robertson, and the only one in the Scottish Borders, is displayed on the wall adjacent to the Scottish tower and has been widely admired.

On the 19th July 2024, our Chair Martha Andrews was the guest of Spencer Engineering at the New Civil Engineer annual awards ceremony in London when the company was presented with the Award for a Historic Bridge Project, recognising Spencers' delivery of the Union Bridge contract and its "positive collaboration with partners and stakeholders". We were delighted when Diane Rowe of the company travelled especially to Berwick on the 26th July 2024 – the 204th anniversary of the Bridge's opening, to present to the Friends the Award that Spencers had received a week earlier.

Last year's report referred to problems concerning the disappearance, during the restoration, of the ancient track leading from the riverside to the public highway at Bridge House. Trustees continued to express concern to Scottish Borders Council about the loss of the track and continued to make representations, both directly and through the Scottish Rights of Way Society, for its reinstatement and an acknowledgement of its status as a public right of way. Some more positive indications of an acceptance of the Friends' concerns were evident during the year and the Trustees are hopeful that the issue is capable of solution satisfactory to all parties.

Trustees were saddened to learn of the death, in January 2025, of John Hamilton who had retired as Honorary Treasurer in March 2024.

Finally, the Trustees continue to value the continuing support and interest of Friends in our most remarkable Bridge of which we are the unofficial, and self-appointed, local custodians.

December 2025

**THE FRIENDS OF THE UNION CHAIN BRIDGE**

**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2025**

<b>2024</b>		<b>2025</b>
<b>£</b>		<b>£</b>
<b>1,981</b>	<b>Fixed Assets</b>	<b>2,306</b>
<b>1,648</b>	<b>Stock</b>	<b>1,648</b>
<b>0</b>	<b>Debtors</b>	<b>0</b>
<b>26,435</b>	<b>Cash: Barclays Bank current account (formerly general funds)</b>	<b>26,600</b>
<b>0</b>	<b>Cash: Barclays Bank deposit account (formerly designated funds)</b>	<b>0</b>
<b>0</b>	<b>Current Liabilities</b>	<b>0</b>
<b>30,064</b>	<b>Net Current Assets</b>	<b>30,554</b>


**THE FRIENDS OF THE UNION CHAIN BRIDGE**


**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025**

2024		2025
£		£
9,848	Incoming resources	2,034
59,450	Resources expended	1,869
(49,602)	Net movement in funds	165
76,037*	Total funds brought forward	26,435
26,435	Total funds carried forward	26,600

\* as per note 1.2 in 2022/23 Accounts

The financial statements were approved by the Trustees on *13th November* 2025  
and signed on their behalf by:

  
.....(Trustee)  
*CLIVE A SIMPSON*

  
.....(Trustee)  
*ROSS WOODROW*

## Notes to the Accounts

### **I Accounting policies**

#### **I.1 Charity information**

The Friends of the Union Chain Bridge, a Charity registered in both England and Wales and Scotland, was established on 4th May 2015, to promote for the benefit of the public the historical and architectural heritage of the Union Chain Bridge and to develop public interest in the architecture, history and heritage of the Bridge.

#### **I.2 Accounting convention**

The financial statements have been prepared under the historical cost convention.

The Accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in the UK and Republic of Ireland. These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) 2005 Act and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### **I.3 Accounting Policy**

As the Charity obtained sponsorship for the refurbishment project, it carried a substantial income requiring it to use accrual accounting methods for the period between 2019 and 2022. With the disbursement of the funds and the reduction of gross income, a reversion to the cash accounting methods previously used is now being used. This was disclosed in the Accounts for the financial year 2022/23.

#### **I.4 Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the "going concern" basis of accounting in preparing the accounts.

#### **I.5 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objects unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The Charity held no such restricted funds in the financial year to 31st March 2025.

Designated funds are donations held by the Charity in respect of non-statutory elements of the Union Bridge restoration contract 2019-2023 and are designated for transfer to Northumberland County Council in that connection.

#### **1.6 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

<b>2</b>	<b>Income Details</b>	<b>2024</b>	<b>2025</b>
		<b>£</b>	<b>£</b>
<b>2.1</b>	<b>Members subscriptions</b>	<b>1,055</b>	<b>899</b>
<b>2.2</b>	<b>Donations</b>	<b>6,677</b>	<b>405</b>
<b>2.3</b>	<b>Sales</b>	<b>1,369</b>	<b>330</b>
<b>2.4</b>	<b>Gift Aid</b>	<b>697</b>	<b>0</b>
<b>2.5</b>	<b>Other Income</b>	<b>50</b>	<b>400</b>
<b>3</b>	<b>Expenditure Details</b>	<b>2024</b>	<b>2025</b>
		<b>£</b>	<b>£</b>
<b>3.1</b>	<b>NCC</b>	<b>50,000</b>	<b>0</b>
<b>3.2</b>	<b>Printing</b>	<b>650</b>	<b>0</b>
<b>3.3</b>	<b>Hall Hire</b>	<b>110</b>	<b>8</b>
<b>3.4</b>	<b>Event Expenses</b>	<b>160</b>	<b>989</b>
<b>3.5</b>	<b>Photography</b>	<b>4,000</b>	<b>0</b>

<b>3.6</b>	<b>Audit</b>	600	0
<b>3.7</b>	<b>Insurance</b>	281	281
<b>3.8</b>	<b>IT</b>	2,146	120
<b>3.9</b>	<b>Other Expenditure</b>	1,503	471

#### **Bank and Deposits**

<b>4</b>	<b>Bank and Deposits</b>	<b>2024</b>	<b>2025</b>
		£	£
	<b>Barclays Bank Business Account</b>	<b>26,435</b>	<b>26,600</b>
	<b>Barclays Bank Savings Account</b>	<b>0</b>	<b>0</b>

#### **5 Investments**

The Charity holds no investments and there was no investment activity during the year.

#### **6 Income from Investments**

There was no income from investments during the accounting period.

#### **7 Employees**

There were no employees of the Charity during the year.

#### **8 Current Creditors and Debtors**

Debtors are the amounts owed to the Charity. They are measured on the basis of their recoverable amount

Creditors are the amounts owed by the Charity. They are measured at the amount the Charity expects to have to pay to settle the debt.

#### **9 Direct Charitable Expenditure**

No expenditure was incurred that was not for charitable purposes.

#### **10 Governance Costs**

No governance costs were incurred during the accountancy period.

#### **11 Trustees' remuneration and Expenses**

No trustee received any expenses during the accountancy period other than reimbursement for postage and printing costs incurred in the administration of the Charity or travel whilst representing the Charity. No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any trustee or to any person or persons known to be connected with them.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name

The Friends of the Union Chain Bridge

On accounts for the year ended

31 March 2025

Charity no (if any)

1162687

Set out on pages

1-12

(optional) to include the page numbers of additional sheets

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 March 2025.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]. Delete [ ] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination ~~(other than that disclosed below)~~ which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act, or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

*J D Waucar*

Date:

1/11/25

Name:

JAMES DAVID WAUCAR

Relevant professional

—

qualification(s) or body  
(if any):

--

Address:

34 GOLDSTONE
TWEEDMOUTH
BERWICK UPON TWEED TD15 2ER

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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**FRIENDS OF THE UNION CHAIN BRIDGE**

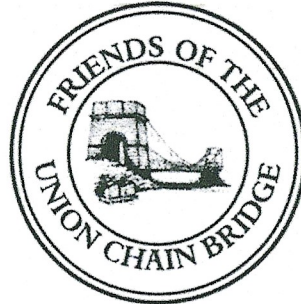
England & Wales - Charity number 1162687

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# Accounts

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**TRUSTEES' REPORT AND  
FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
31<sup>st</sup> MARCH 2024**

**Robert Humphrey, Honorary Treasurer**  
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## TRUST INFORMATION

### Registered Address

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### Registered Charity Numbers

1162687 (England and Wales) SC046208 (Scotland)

### Patron

Dr Prof R A Paxton MBE MSc PhD HonDEng CEng FICE FRSE Heriot-Watt University

### Trustees

Martha Veronica Andrews  
Edward Oates Cawthorn  
Elizabeth Edgerton (representing the interests of the Parish of Hutton)  
John Francis Hamilton (retired 15<sup>th</sup> February 2024)  
Sadie Holland  
Carol Jones  
Stephen Kedwyn Jones  
Clive Simpson  
Ross Woodrow

### Chairman and Trustee

Martha Veronica Andrews

### Honorary Treasurer and Trustee

Robert Humphrey  
8 Palace Green  
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TD15 1HR

### Honorary Secretary and Trustee

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34 Goldstone  
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TD15 2ER

## **TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2024**

The Trustees present their Report and Financial Statement for the financial year ended 31<sup>st</sup> March 2024.

The provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (March 2005) amended 2008, is used in preparing this Annual Report and Financial Statement, so far as it is applicable to the Trust's circumstances.

### **Constitution**

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### **The Objects of the Charitable Trust**

The objects of the Trust are:

1. To promote for the benefit of the public the conservation, protection and improvement of the physical, natural and man-made environment by promoting the historical and architectural heritage of the Union Chain Bridge ("the Bridge") in the parishes of Horncliffe, Northumberland, England and Hutton, Berwickshire, Scotland and of the natural environment in which the Bridge is situated.
2. To advance the education of the public, in particular in relation to the history and architecture of the heritage of the Bridge by developing public interest in the architecture, history and heritage of the Bridge by means of publications, public lectures and exhibitions and co-operation with schools and other educational establishments and other bodies and societies.

All the activities of the Trust to date have been in full accordance with the objects of the Charity.

## **Statement of Trustees' Responsibilities**

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- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statement
- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in operation

As the Charity is, as yet, without investments and/or investment income, the financial statement set out on page 5 is basic and the majority of the methods and principles set out in the SORP are as yet inapplicable to the Charity's accounts.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (England and Wales) and the Charities and Trustee Investment (Scotland) 2005 Act and Regulations 2008 made under those Acts and the provisions of the Charity's Constitution dated 4<sup>th</sup> May 2015. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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The Constitution allows the Trustees to invest funds in any investment they think fit, in their absolute discretion. To date, they have not exercised their power to invest funds.

## **Risk Review**

In September 2015, the Trustees undertook a basic Risk Review; they continue to keep under review the major risks to which the Trust is, or is likely to be exposed and of the systems and checks to mitigate such risks arising from financial management, Investments, contracts etc, Trust property and the loss of services of Trust officers either temporarily or permanently. The Trustees have adopted a Business Continuity Plan to ensure the proper continuance of financial and secretarial services in this event.

## **Public Benefit**

By considering the operation, achievements and performance and the finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) 2005 Act and the guidance provided by the Charity Commissioners and the Office of the Scottish Charity Regulator.

## **Meetings**

The Trustees meet in accordance with a meeting calendar; they met during the year under review initially on a monthly cycle, moving to a bi-monthly cycle from January 2024; with additional meetings arranged as required. Meetings were held remotely by means of zoom or in hybrid fashion in person and with a zoom facility, as was the case with the Annual General Meeting. The Charity's business is conducted in accordance with its Constitution. There is no formal committee structure but *ad hoc* committees and working groups are appointed from time to time to deal with specific aspects of business delegated to them. The vast majority of business, however, is conducted by the full trustee body.

December 2024



## Review of Progress and Achievements for the Year ended 31<sup>st</sup> March 2024



The Trustees continued to meet on a monthly basis throughout the year under review until December 2023, when they moved to a bi-monthly schedule, following completion of the Bridge restoration works. Meetings were held virtually by means of zoom, and received regular reports of the progress of the restoration project from their Chair, who attended zoom meetings of the Project Board, (comprising representatives of the two principal local authorities and Museums Northumberland as well as the Chairman of the Friends) until the Board ceased to operate in October 2024, some 18 months after the completion of the restoration works and re-opening of the Union Bridge to vehicular and pedestrian traffic.

Until the re-opening, and a formal ceremony in July 2023, and indeed thereafter, Trustees' relations with the two contracting authorities – Northumberland County Council and Scottish Borders Council – and the main contractors – The Spencer Group – continued to be close, co-operative and rewarding throughout the year. As part of a legacy arrangement, Museums Northumberland transferred to the Friends the sum of £6400 to be used to merge, revise and re-launch a consolidated Bridge website and work continues towards completion of this project. The Trustees are grateful to Rowan Brown and her colleagues at Museums Northumberland for their co-operation and assistance throughout the restoration and for the legacy payment.

Following completion of the work and with it, the fulfilment of the Friends' principal objective, the Trustees considered the future role of the charity and the need to re-focus the Friends' activities was discussed in detail at each of their meetings. As reported in the last Annual Report, the Trustees concluded that the development of a properly structured archive, comprising documents assembled during the restoration work, the extensive photographic records accumulated during the contract through the almost daily presence of Jim Gibson, commissioned by the Friends to make a comprehensive library of images and video, sundry acquisitions and accessions, and the large archive of our late Patron Gordon Miller, accumulated over half a century and donated to the Friends by his Estate, would be their primary concern, alongside a continuing educational outreach, including regular talks to local clubs and societies. They opened discussions with Berwick Record Office with a view to the formal cataloguing of their archive; and they co-operated with the hosts of the two local visitor hubs – The Paxton Trust and Chain Bridge Honey Farm, to ensure that the Bridge's story, and that of its designer and engineer, Capt Sir Samuel Brown RN, continued to be readily accessible. The Trustees have taken the view that, although a visitor resource under their own control and management would be the ideal means of promoting the Bridge, this is not realistically achievable in the short to medium term and the proximity of the two established hubs on both sides of the river, as well as the interactive information board by the English pylon, more than adequately meet visitor needs. The number of visitors arriving at the Bridge having first seen the exhibitions at either Paxton House or the Honey Farm is adequate evidence of the fulfilled need.

During the year under review, Trustees were active participants in the "Bicentenary+3" picnic organised by Museums Northumberland at the Honey but the most significant event in the year and the highlight of the restoration celebrations, was a prestigious Symposium organised meticulously by Friends' Patron, Dr Prof Roland Paxton, at Paxton House, to coincide with the formal re-opening celebrations sponsored by Northumberland County Council in association with their partners, Scottish Borders Council and Museums Northumberland, on the 6<sup>th</sup> July 2023. On the same day, the International Historic Civil Engineering Landmark Award, promoted by Professor Paxton and sponsored jointly by the Institution of Civil Engineers, the American Society of Civil Engineers and the Japanese Society of Civil Engineers was unveiled in a ceremony on the Scottish side of the Bridge and formally presented to the two principal Councils.

Trustees continued to express concern to Scottish Borders Council about the loss of the ancient track leading from the riverside to Bridge House, and to make representations, both directly and through the Scottish Rights of Way Society, for its reinstatement on completion of the works and acknowledgement of its status as a public right of way. Representations concerning the lack of parking provision on the Scottish side of the Bridge and inadequate sightlines on the Bridge approach have not been addressed.

The Bridge will form a critical link in the proposed Tweed Trail, the long-distance footpath from Tweed's Well to the North Sea, an initiative promoted by the Tweed Forum; and the Trustees hope to be involved in proposals for the interpretation of the trail in the area of the Bridge.

John Hamilton, our Honorary Treasurer since 2020, retired at the Annual Meeting in February 2024. The Friends, and his fellow Trustees, have greatly benefited from his meticulous accounting and wise counsel over the past four years and wish him well in his retirement.

December 2024

DRAFT

**THE FRIENDS OF THE UNION CHAIN BRIDGE**

**BALANCE SHEET AT 31<sup>ST</sup> MARCH 2024**

<b>2023</b>		<b>2024</b>
<b>£</b>		<b>£</b>
<b>1,981</b>	<b>Fixed Assets</b>	<b>1,981</b>
<b>2,234</b>	<b>Stock</b>	<b>1,648</b>
<b>5,036</b>	<b>Debtors</b>	<b>0</b>
<b>25,192</b>	<b>Cash: Barclays Bank current account (formerly general funds)</b>	<b>26,435</b>
<b>50,795</b>	<b>Cash: Barclays Bank deposit account (formerly designated funds)</b>	<b>0</b>
<b>0</b>	<b>Current Liabilities</b>	<b>0</b>
<b>85,288</b>	<b>Net Current Assets</b>	<b>30,064</b>

**THE FRIENDS OF THE UNION CHAIN BRIDGE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2024**

2023		2024
£		£
5,540	Incoming resources	9,848
6,009	Resources expended	59,450
(468)	Net movement in funds	(49,602)
85,706	Total funds brought forward	76,037*
85,237	Total funds carried forward	26,435

\* as per note 1.2 in 2022/23 Accounts

The financial statements were approved by the Trustees on xxxxxxxxxxx xxx 2024  
and signed on their behalf by:

Martha Andrews (Chair).....

.....(Trustee).....

## Notes to the Accounts

### I Accounting policies

#### Charity information

The Friends of the Union Chain Bridge, a Charity registered in both England and Wales and Scotland, was established on 4th May 2015, to promote for the benefit of the public the historical and architectural heritage of the Union Chain Bridge and to develop public interest in the architecture, history and heritage of the Bridge.

#### I.1 Accounting convention

The financial statements have been prepared under the historical cost convention.

The Accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in the UK and Republic of Ireland. These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) 2005 Act and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### I.2 Change of Accounting Policy

As the Charity obtained sponsorship for the refurbishment project, it carried a substantial income requiring it to use accrual accounting methods for the period between 2019 and 2022. With the disbursement of the funds and the reduction of gross income, a reversion to the cash accounting methods previously used is now being used. This was disclosed in the Accounts for the financial year 2022/23.

### **1.3 Going Concern**

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the “going concern” basis of accounting in preparing the accounts.

### **1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objects unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The Charity held no such restricted funds in the financial year to 31<sup>st</sup> March 2024.

Designated funds are donations held by the Charity in respect of non-statutory elements of the Union Bridge restoration contract 2019-2023 and are designated for transfer to Northumberland County Council in that connection.

### **1.5 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

	2024	2023
	£	£
<b>2 Members subscriptions</b>	<b>1,055</b>	<b>1,837</b>
<b>3 Donations</b>	<b>6,677</b>	<b>3,150</b>
<b>4 Sales</b>	<b>1,369</b>	Not available
<b>5 Gift Aid</b>	<b>697</b>	<b>0</b>
<b>6 Other income</b>	<b>50</b>	<b>554</b>
<b>7 Investments</b>		
The Charity holds no investments and there was no investment activity during the year.		
<b>8 Employees</b>		
There were no employees of the Charity during the year.		
<b>9 Bank and Deposits</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Barclays Bank Business Account</b>	<b>26,435</b>	<b>75,100</b>
<b>Barclays Bank Savings Account</b>	<b>0</b>	<b>795</b>
<b>10 Current Creditors and Debtors</b>		
Debtors are the amounts owed to the Charity. They are measured on the basis of their recoverable amount		
Creditors are the amounts owed by the Charity. They are measured at the amount the Charity expects to have to pay to settle the debt.		
<b>11 Income from Investments</b>		
There was no income from investments during the accounting period.		

**12 Direct Charitable Expenditure**

No expenditure was incurred that was not for charitable purposes.

**13 Governance Costs**

No governance costs were incurred during the accountancy period.

**14 Trustees' remuneration and Expenses**

No trustee received any expenses during the accountancy period other than reimbursement for postages and printing costs incurred in the administration of the Charity. No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any trustee or to any person or persons known to be connected with them.

DRAFT



Section A Independent Examiner's Report

Report to the trustees

FRIENDS OF THE UNION CHAIN BRIDGE

On accounts for the year ended

31st March 2024

Charity no (if any)

1162687

Set out on pages

(Remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
the accounts did not accord with the accounting records; or
the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

[Signature]

Date:

28/11/24

Name:

JAMES DAVID WAUGH

Relevant professional qualification(s) or body

[Blank box with a checkmark]

(if any):

✓

Address:

34 GOLDSTONE  
BERWICK UPON TWEED  
TDIS 2ER

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

**FRIENDS OF THE UNION CHAIN BRIDGE**

England & Wales - Charity number 1162687

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# Accounts

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Registered as a Charity in England and Wales No 1162687  
Registered as a Charity in Scotland No. SC046208



**THE FRIENDS OF THE UNION CHAIN BRIDGE**  
in the parishes of Horncliffe (England) and Hutton (Scotland)

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
31<sup>st</sup> MARCH 2023**

**J F Hamilton, Honorary Treasurer**  
**E O Cawthorn, Honorary Secretary**

The Friends of the Union Chain Bridge is a Charitable Incorporated Organisation constituted under the Charities Act 2011

## TRUST INFORMATION

### Registered Address

Chain Bridge House, Horncliffe, Berwick-upon-Tweed TD15 2XT

### Registered Charity Numbers

1162687 (England and Wales) SC046208 (Scotland)

### Trustees

Martha Veronica ANDREWS

Christopher BAGLEE (retired 4<sup>th</sup> March 2023)

Edward Oates CAWTHORN

Thomas William COCKBURN (retired 3<sup>rd</sup> July 2023)

Elizabeth EDGERTON (representing the interests of the Parish of Hutton)

John Francis HAMILTON

Rory HAMILTON (resigned 26<sup>th</sup> June 2023)

Sadie HOLLAND (from 8<sup>th</sup> November 2023)

Georgina Jean HOME ROBERTSON

John David Nicholas HOME ROBERTSON (retired 4<sup>th</sup> March 2023)

Robert Thomas de Plumpton HUNTER (retired 6<sup>th</sup> June 2023)

Carol JONES (from 13<sup>th</sup> September 2023)

Stephen Kedwyn JONES

Clive SIMPSON (from 4<sup>th</sup> March 2023)

Ross WOODROW

### Chairman and Trustee

Robert T de P Hunter (to 6<sup>th</sup> June 2023)

Martha Veronica Andrews (from 6<sup>th</sup> June 2023)

### Honorary Treasurer and Trustee

John F Hamilton

1 Woodside Park

Horncliffe

Berwick-upon-Tweed

TD15 2XH

### Honorary Secretary and Trustee

Edward O Cawthorn

Chain Bridge House

Horncliffe

Berwick-upon-Tweed

TD15 2XT

### Bankers

Barclays Bank plc

Edinburgh Princes Street Branch

Edinburgh

EH2 2AN

### Independent Examiner

J H Greenwood & Company

Ava Lodge, Castle Terrace.

Berwick-upon-Tweed

TD15 INP

## **TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2023**

The Trustees present their Report and Financial Statement for the financial year ended 31<sup>st</sup> March 2023.

The provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (March 2005) amended 2008, is used in preparing this Annual Report and Financial Statement, so far as it is applicable to the Trust's circumstances.

### **Constitution**

The Friends of the Union Chain Bridge is a Charity registered in England and Wales and in Scotland and constituted as a Charitable Incorporated Organisation (CIO) under a Constitution dated the 4<sup>th</sup> May 2015. The conversion of the charitable trust into a CIO was approved at an Extraordinary General Meeting of the members of the Charity held in the Village Hall, Paxton on the 29<sup>th</sup> January 2015. The Constitution was amended at the Annual General Meeting in December 2021 to allow the Trustees to invite an appropriate organisation operating in the parishes of Horncliffe or Hutton to nominate a resident of the parish to represent the interests of the community of that parish on the CIO in the event of the inability or failure of the Parish or Community Council, as the case may be, to appoint a representative in that capacity.

### **The Objects of the Charitable Trust**

The objects of the Trust are:

1. To promote for the benefit of the public the conservation, protection and improvement of the physical, natural and man-made environment by promoting the historical and architectural heritage of the Union Chain Bridge ("the Bridge") in the parishes of Horncliffe, Northumberland, England and Hutton, Berwickshire, Scotland and of the natural environment in which the Bridge is situated.
2. To advance the education of the public, in particular in relation to the history and architecture of the heritage of the Bridge by developing public interest in the architecture, history and heritage of the Bridge by means of publications, public lectures and exhibitions and co-operation with schools and other educational establishments and other bodies and societies.

All the activities of the Trust to date have been in full accordance with the objects of the Charity.

### **Statement of Trustees' Responsibilities**

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity 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 the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in operation

As the Charity is, as yet, without investments and/or investment income, the financial statement set out on page 5 is basic and the majority of the methods and principles set out in the SORP are as yet inapplicable to the Charity's accounts.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (England and Wales) and the Charities and Trustee Investment (Scotland) 2005 Act and Regulations 2008 made under those Acts and the provisions of the Charity's Constitution dated 4<sup>th</sup> May 2015. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Investment Policy**

The Constitution allows the Trustees to invest funds in any investment they think fit, in their absolute discretion. To date, they have not exercised their power to invest funds.

### **Risk Review**

In September 2015, the Trustees undertook a basic Risk Review; they continue to keep under review the major risks to which the Trust is, or is likely to be exposed and of the systems and checks to mitigate such risks arising from financial management, Investments, contracts etc, Trust property and the loss of services of Trust officers either temporarily or permanently. The Trustees have adopted a Business Continuity Plan to ensure the proper continuance of financial and secretarial services in this event.

### **Public Benefit**

By considering the operation, achievements and performance and the finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) 2005 Act and the guidance provided by the Charity Commissioners and the Office of the Scottish Charity Regulator.

### **Meetings**

The Trustees meet in accordance with a meeting calendar; they met during the year under review on a monthly cycle with additional meetings arranged as required. Most of their Meetings were held remotely by means of zoom or in hybrid fashion in person and with a zoom facility, as was the case with the Annual General Meeting. The Charity's business is conducted in accordance with its Constitution. There is no formal committee structure but *ad hoc* committees and working groups are appointed from time to time to deal with specific aspects of business delegated to them. The vast majority of business, however, is conducted by the full trustee body.

December 2023



### **Review of Progress and Achievements for the Year ended 31<sup>st</sup> March 2023**



The Trustees continued to meet on a monthly basis throughout the year under review, albeit virtually by means of zoom, and received regular reports of the progress of the restoration project from their Chairman, Robert Hunter, who attended zoom meetings of the Project Board, comprising representatives of the two principal local authorities and Museums Northumberland as well as the Chairman of the Friends.

Although completion of the Bridge restoration project had been expected during 2022, various factors contributed to a delay in the production of replacement parts and their installation in the reinstatement phase, as a result of which, at the end of the year (March 31<sup>st</sup> 2023) although the Bridge and the peripheral works were virtually complete, it remained closed to vehicular and pedestrian traffic and would not be re-opened until mid-April. Trustees' relations with the two contracting authorities – Northumberland County Council and Scottish Borders Council – and the main contractors – The Spencer Group – continued to be close, co-operative and rewarding throughout the year.

In anticipation of completion of the restoration, and with it, the fulfilment of the Friends' principal objective, the Trustees began to consider the role of the charity "going forward" and the need to re-focus the Friends' activities was discussed in detail at several meetings, the Trustees concluding that the development of a properly structured archive, comprising documents assembled during the restoration work, the extensive photographic records accumulated during the contract through the almost daily presence of Jim Gibson, commissioned by the Friends to make a comprehensive library of images and video, sundry acquisitions and accessions, and the large archive of our late Patron Gordon Miller, accumulated over half a century and donated to the Friends by his Estate, would be their primary concern, alongside a continuing educational outreach, including regular talks to local clubs and societies.

During the year, Trustees welcomed a number of visitors from the American Society of Civil Engineers, co-sponsors of the prestigious International Historic Civil Engineering Landmark (IHCEL) award, promoted by our Patron Prof Roland Paxton, and discussions continued to take place concerning the most appropriate location for the siting of the plaque on completion of the works. On a local level, the Friends donated £100 towards the Horncliffe village platinum jubilee map, which includes references to the village; and were pleased to receive a bequest of £2000 in the Will of the late Dr Michael Lowry of Bridge House.

Trustees expressed concern to Scottish Borders Council about the loss of the ancient track leading from the riverside to Bridge House, and made representations, both directly and through the Scottish Rights of Way Society, for its reinstatement on completion of the works and acknowledgement of its status as a public right of way. Representations were also made concerning the lack of parking provision on the Scottish side of the Bridge and inadequate sightlines on the Bridge approach.

The Bridge will form a critical link in the proposed Tweed Trail, the long-distance footpath from Tweed's Well to the North Sea, an initiative promoted by the Tweed Forum; and the Trustees hope to be involved in proposals for the interpretation of the trail in the area of the Bridge.

November 2023

**THE FRIENDS OF THE UNION CHAIN BRIDGE****BALANCE SHEET AT 31<sup>ST</sup> MARCH 2023**

2022		2023
£		£
1,981	Fixed Assets	1,981
2,310	Stock	2,234
55,678	Debtors	5,036
24,493	Cash: general funds	25,192
1,245	Cash: designated funds	50,795
83,725		82,257
nil	Current Liabilities	nil
83,725	Net Current Assets	83,256
85,706	Total assets less current liabilities	85,238
29,461	Unrestricted general funds	29,443
56,245	Designated funds	55,795

THE FRIENDS OF THE UNION CHAIN BRIDGE

STATEMENT OF FINANCIAL ACTIVITIES  
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2023

2022		2023
£		£
15,481	Incoming resources	5,540
320,605	Resources expended (qv §8, §10)	6,009
(305,124)	Net movement in funds	( 468)
390,830	Total funds brought forward	85,706
85,706	Total funds carried forward	85,237

The financial statements were approved by the Trustees on..... December 18th 2023

and signed on their behalf by:

Martha Andrews (Chair..... Martha Andrews.....

EDWARD CANTHORN (Trustee)..... Edward Cantorn.....

## Notes to the Accounts

### I Accounting policies

#### Charity information

The Friends of the Union Chain Bridge, a Charity registered in both England and Wales and Scotland, was established on 4th May 2015, to promote for the benefit of the public the historical and architectural heritage of the Union Chain Bridge and to develop public interest in the architecture, history and heritage of the Bridge.

#### I.1 Accounting convention

The financial statements have been prepared under the historical cost convention.

The Accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in the UK and Re These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) 2005 Act and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling , which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### I.2 Change of Accounting Policy

As the Charity obtained sponsorship for the refurbishment project, it carried a substantial income requiring it to use accrual accounting methods for the period between 2019 and 2022. With the disbursement of the funds and the reduction of gross income a reversion to the cash accounting methods previously used is now possible. Therefore the FY22/23 brought forward position is stated in accrual terms while the carried forward position is given in cash accounting terms. The notable difference is that, in accrual terms, stock and other assets are treated as current assets while in cash terms they are treated as past expenditure. Income from sales had to be netted against cost of sales and this will no longer be required. Future accounts will be presented in cash terms unless, of course, the relevant legislation changes. Therefore the position being carried forward for FY23/24 is:

<b>Cash: general funds</b>	<b>£25,192</b>
<b>Cash: designated funds</b>	<b>£50,845</b>
	<b>£76,037</b>

### 1.3 Going Concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the “going concern” basis of accounting in preparing the accounts..

### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objects unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The Charity held no such restricted funds in the financial year to 31<sup>st</sup> March 2023.

Designated funds are donations held by the Charity in respect of non-statutory elements of the Union Bridge restoration contract 2019-2023 and are designated for transfer to Northumberland County Council in that connection.

### 1.5 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>2 Members subscriptions</b>	<b>1,837</b>	<b>2,339</b>

<b>3 Donations</b>	<b>3,150</b>	11,613
<b>4 Other income</b>	<b>554</b>	1,528

**5 Investments**

The Charity holds no investments and there was no investment activity during the year.

**6 Employees**

There were no employees of the Charity during the year.

**7 Bank and Deposits**

	<b>2023</b>	2022
	£	£
<b>Barclays Bank Business Account</b>	<b>75,100</b>	23,546
<b>Barclays Bank Savings Account</b>	<b>795</b>	2,145

**8 Current Creditors and Debtors**

Debtors are the amounts owed to the Charity. They are measured on the basis of their recoverable amount

Creditors are the amounts owed by the Charity. They are measured at the amount the Charity expects to have to pay to settle the debt.

**9 Income from Investments**

There was no income from investments during the accounting period.

**10 Direct Charitable Expenditure**

No expenditure was incurred that was not for charitable purposes.

**11 Governance Costs**

No governance costs were incurred during the accountancy period.

**12 Trustees' remuneration and Expenses**

No trustee received any expenses during the accountancy period other than reimbursement for postages and printing costs incurred in the administration of the Charity. No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any trustee or to any person or persons known to be connected with them. An ex-gratia payment of £100 was made to the Membership Secretary who is a member of the Charity but not a Trustee.

**FRIENDS OF THE UNION CHAIN BRIDGE**

England & Wales - Charity number 1162687

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# Accounts

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Registered as a Charity in England and Wales No 1162687  
Registered as a Charity in Scotland No. SC046208



**THE FRIENDS OF THE UNION CHAIN BRIDGE**  
in the parishes of Horncliffe (England) and Hutton (Scotland)

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
31<sup>st</sup> MARCH 2022**

**J F Hamilton, Honorary Treasurer**  
**E O Cawthorn, Honorary Secretary**

The Friends of the Union Chain Bridge is a Charitable Incorporated Organisation constituted under the Charities Act 2011

## TRUST INFORMATION

### Registered Address

Chain Bridge House, Horncliffe, Berwick-upon-Tweed TD15 2XT

### Registered Charity Numbers

1162687 (England and Wales) SC046208 (Scotland)

### Trustees

The Trustees who served during the period are listed below:

Martha Veronica ANDREWS

Christopher BAGLEE

Edward Oates CAWTHORN

Thomas William COCKBURN

John Francis HAMILTON (ordinary trustee and appointed by Horncliffe Parish Council as their representative from May 2021)

Rory HAMILTON (from December 7<sup>th</sup> 2021)

Georgina Jean HOME ROBERTSON

John David Nicholas HOME ROBERTSON

Robert Thomas de Plumpton HUNTER

Stephen Kenwyn JONES

Alexander James McGREGOR (resigned February 2021)

David John OSMAN (retired May 2021)

David A WALKER (retired May 2021)

Ross WOODROW (from December 2021)

Elizabeth EDGERTON was appointed to represent the interests of the Parish of Hutton (Berwickshire) on 23<sup>rd</sup> March 2022 for a term expiring at the Annual General Meeting 2022/3)

### Chairman and Trustee

Robert T de P Hunter

### Honorary Treasurer and Trustee

John F Hamilton

1 Woodside Park

Horncliffe

Berwick-upon-Tweed

TD15 2XH

### Honorary Secretary and Trustee

Edward O Cawthorn

Chain Bridge House

Horncliffe

Berwick-upon-Tweed

TD15 2XT

### Bankers

Barclays Bank plc

Edinburgh Princes Street Branch

Edinburgh

EH2 2AN

### Independent Examiner

J H Greenwood & Company

Ava Lodge, Castle Terrace.

Berwick-upon-Tweed

TD15 1NP

# TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2022

The Trustees present their Report and Financial Statement for the financial year ended 31<sup>st</sup> March 2022.

The provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (March 2005) amended 2008, is used in preparing this Annual Report and Financial Statement, so far as it is applicable to the Trust's circumstances.

## Constitution

The Friends of the Union Chain Bridge is a Charity registered in England and Wales and in Scotland and constituted as a Charitable Incorporated Organisation (CIO) under a Constitution dated the 4<sup>th</sup> May 2015. The conversion of the charitable trust into a CIO was approved at an Extraordinary General Meeting of the members of the Charity held in the Village Hall, Paxton on the 29<sup>th</sup> January 2015. The Constitution was amended at the Annual General Meeting in December 2021 to allow the Trustees to invite an appropriate organisation operating in the parishes of Horncliffe or Hutton to nominate a resident of the parish to represent the interests of the community of that parish on the CIO in the event of the inability or failure of the Parish or Community Council, as the case may be, to appoint a representative in that capacity.

## The Objects of the Charitable Trust

The objects of the Trust are:

1. To promote for the benefit of the public the conservation, protection and improvement of the physical, natural and man-made environment by promoting the historical and architectural heritage of the Union Chain Bridge ("the Bridge") in the parishes of Horncliffe, Northumberland, England and Hutton, Berwickshire, Scotland and of the natural environment in which the Bridge is situated.
2. To advance the education of the public, in particular in relation to the history and architecture of the heritage of the Bridge by developing public interest in the architecture, history and heritage of the Bridge by means of publications, public lectures and exhibitions and co-operation with schools and other educational establishments and other bodies and societies.

All the activities of the Trust to date have been in full accordance with the objects of the Charity.

## Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity 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 the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements

- prepare the financial statements on the going-concern basis unless it is inappropriate to presume that the Charity will continue in operation

As the Charity is, as yet, without investments and/or investment income, the financial statement set out on page 5 is basic and the majority of the methods and principles set out in the SORP are as yet inapplicable to the Charity's accounts.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (England and Wales) and the Charities and Trustee Investment (Scotland) 2005 Act and Regulations 2008 made under those Acts and the provisions of the Charity's Constitution dated 4<sup>th</sup> May 2015. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Investment Policy**

The Constitution allows the Trustees to invest funds in any investment they think fit, in their absolute discretion. To date, they have not exercised their power to invest funds.

### **Risk Review**

In September 2015, the Trustees undertook an initial Risk Review; they intend to conduct a basic and detailed review of the major risks to which the Trust is, or is likely to be exposed and of the systems and checks to mitigate such risks arising from financial management. Investments, contracts etc, Trust property and the loss of services of Trust officers either temporarily or permanently. The Trustees have adopted a Business Continuity Plan to ensure the proper continuance of financial and secretarial services in this event.

### **Public Benefit**

By considering the operation, achievements and performance and the finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) 2005 Act and the guidance provided by the Charity Commissioners and the Office of the Scottish Charity Regulator.

### **Meetings**

The Trustees meet in accordance with a meeting calendar; they met during the year under review on a monthly cycle with additional meetings arranged as required. In compliance with Covid statutory restrictions, and informal guidance after relaxation of the restrictions, all their Meetings - as well as the Annual General Meeting - were held remotely by means of zoom. The Charity's business is conducted in accordance with its Constitution. There is no formal committee structure but *ad hoc* committees and working groups are appointed from time to time to deal with specific aspects of business delegated to them. The vast majority of business, however, is conducted by the full trustee body.

November 2022



## **Review of Progress and Achievements for the Year ended 31<sup>st</sup> March 2022**



Despite the continuing effects of the Covid-19 pandemic, which required all organisations to review and adjust their *modus operandi*, the Trustees continued to meet on a monthly basis throughout the year under review, albeit virtually by means of zoom, and received regular reports of the progress of the restoration project from their Chairman, Robert Hunter, who attended zoom meetings of the Project Board, comprising representatives of the two principal local authorities and Museums Northumberland as well as the Chairman of the Friends.

The Friends' Constitution of 2015 provided that the two riparian parish-level councils, Horncliffe Parish Council, representing the parish of Horncliffe in Northumberland, and Hutton and Paxton Community Council, representing the parish of Hutton in Berwickshire, should have the right to nominate representatives to serve on the Trustee committee. Cllr Alex McGregor had represented Hutton and Paxton Community Council from the formation of the CIO but resigned as a trustee in February 2021. The Community Council were unable to nominate a successor from within the Council but appointed a member of the parish community who, they made clear, represented only himself. This was unacceptable to the trustees as it was considered that the best interests of the riparian community would not necessarily be served by a personal appointment. When Hutton and Paxton Community Council went into abeyance shortly afterwards, the trustees considered that the most expedient way of avoiding a democratic deficit within the parish of Hutton was to amend the Constitution of the CIO to provide that, in the event that either parish-level council was unable or unwilling to appoint a member of the council or of the community to represent the interests of the community on the CIO, they would have the power to request another organisation active in that community to appoint a member of the community to represent that community's interests. Accordingly, the Hutton and Paxton Community Magazine committee were invited to appoint to the CIO and the trustees were pleased to welcome Dr Elizabeth Edgerton to the trustee committee, to represent the interests of the parish of Hutton until the forthcoming AGM. David Osman, who had been Chairman of the Hutton and Paxton Community Council during this period, retired as a trustee in May 2021.

When David Walker, who had represented Horncliffe Parish Council on the CIO retired from the Council in May 2021, he also retired from the CIO and was succeeded as the Council's representative by John Hamilton who was already a trustee in his own right. During the course of the year, however, John Hamilton resigned from Horncliffe Parish Council but continued to serve as an ordinary trustee. At that time there was no vacancy on the trust body for a Horncliffe-appointed trustee but this will be rectified at the forthcoming AGM.

The Trustees are appreciative of the contributions made by Alex McGregor, David Osman and David Walker during their respective trusteeships.

During the restoration works, the trustees were asked by the ICE Scotland Museum at Heriot-Watt University, with which cordial links are enjoyed, to contribute towards the digital recording of a Rose and Thistle plaque removed from the English tower for restoration (the Scottish plaque could not be removed and was restored *in situ*) with an opportunity to secure a 3D print. A contribution of £500 was made towards the work and the trustees purchased a half-size 3D print of the crest for public display.

The Trustees supported a proposal within the Parish of Hutton, to form a Community Development Trust for the parish, which they considered would be beneficial not only for the Hutton community as a whole but for the Bridge and its environs in particular.

Although the Friends were, and remain, a fully involved member of the Bridge project Board, and played a vital role in securing lottery funding, the trustees have retained the right to raise issues which they

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believe have not received the consideration merited, from the principal authorities; and during the year under review, they have made representations concerning traffic management, signage and parking on the Scottish side of the Bridge, viewing areas on both sides, several other practical matters and the need for the authorities to make proper arrangements for the presentation of the prestigious IHCEL Award promoted by the civil engineering institutions of the United States, Japan and the UK.

The Chairman of the CIO as well as the trustee committee, Robert Hunter, represents the Charity's interests at regular meetings of the Project Board and continues to ensure that the views and interests of the local communities – with particular reference to traffic management, car parking and visitor amenities – are properly articulated.

The Friends' quarterly print Newsletter, *A View from the Bridge*, which covers not only matters directly concerned with the Bridge, its heritage and restoration, but also items of wider interest concerned with the Bridge and the area in which it is situated, continues to be supplemented for the duration of the restoration work by an electronic fully-illustrated sister publication with detailed information on the progress of the contract. It is intended, once the restoration work is complete, to change the Newsletter production to an electronic publication twice a year, without supplementary issues except where considered necessary.

In addition to their role as a community-based supporter of the two local authorities in their project to restore the Bridge to a full state of repair to guarantee its continuing existence for a further 120 years, it is a principal function of the Friends to promote and publicise the Bridge's unique engineering, architectural and historic heritage both locally and further afield, nationally and internationally. Through the course of the contract, Jim Gibson, a professional photographer of Norham, with the assistance of trustee Martha Andrews, has assembled a comprehensive photographic and film archive of the works, visiting the site several times a week, securing an extraordinarily detailed record of the works, without having access to the contract site itself. It is intended to prepare a virtual photographic gallery record on a re-designed website; and other opportunities to make the images available to the wider public are under consideration. To continue to maintain the profile of the Bridge and the restoration project, the Trustees, Friends and supporters have secured publicity through various media, including television and radio, local and national press and periodicals; and through talks and presentations to local organisations.

The Trustees have enjoyed good working relations with the Bridge contractors, the Spencer Group of Hull and with the officers of the principal authorities and look forward to completion of the restoration work early in 2023.

Membership of the Charity, at the end of March 2022, continued to stand at over 600.

November 2022

Trustees

Robert Hunter (Horncliffe) (Chairman)

Martha Andrews (Chirside) Christopher Baglee (Ponteland) Edward Cawthorn (Union Bridge)

Thomas Cockburn (Horncliffe) Elizabeth Edgerton (Hutton) John Hamilton (Horncliffe) Rory Hamilton (Duns)

Georgina Home Robertson (Paxton) John Home Robertson (Paxton) Stephen Jones (Wenvoe, South Wales)

Ross Woodrow (Tweedhill)

Representative of Horncliffe Parish Council, pending trustee appointment: Carol Jones

Patrons

Dr Professor Roland Paxton (Edinburgh) Brian Whittle (Middleton Tyas)

[www.unionbridgefriends.com](http://www.unionbridgefriends.com)

The Friends of the Union Chain Bridge is a Charitable Incorporated Organisation constituted under the Charities Act 2011

**THE FRIENDS OF THE UNION CHAIN BRIDGE****BALANCE SHEET AT 31<sup>ST</sup> MARCH 2022**

<b>2021</b>		<b>2022</b>
<b>£</b>		<b>£</b>
<b>1,911</b>	<b>Fixed Assets</b>	<b>1,981</b>
<b>2,086</b>	<b>Stock</b>	<b>2,310</b>
<b>145,000</b>	<b>Debtors</b>	<b>55,678</b>
<b>29,806</b>	<b>Cash: general funds</b>	<b>24,493</b>
<b>212,137</b>	<b>Cash: designated funds</b>	<b>1,245</b>
<b>389,029</b>		<b>83,725</b>
<b>110</b>	<b>Current Liabilities</b>	<b>nil</b>
<b>388,919</b>	<b>Net Current Assets</b>	<b>83,725</b>
<b>390,830</b>	<b>Total assets less current liabilities</b>	<b>85,706</b>
<b>33,693</b>	<b>Unrestricted general funds</b>	<b>29,461</b>
<b>357,137</b>	<b>Designated funds</b>	<b>56,245</b>

THE FRIENDS OF THE UNION CHAIN BRIDGE

STATEMENT OF FINANCIAL ACTIVITIES  
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2022

2021		2022
£		£
3,809	Incoming resources	15,481
8,315	Resources expended (qv §8, §10)	320,605
(4,506)	Net movement in funds	(305,124)
395,337	Total funds brought forward	390,830
390,830	Total funds carried forward	85,706

The financial statements were approved by the Trustees on..... *November 18th 2022.*

and signed on their behalf by:

Robert T de P Hunter (Chairman)..... *R. de P. Hunter*

*E. O. CANTHORN*  
..... (Trustee).....

## Notes to the Accounts

### I Accounting policies

#### Charity information

The Friends of the Union Chain Bridge, a Charity registered in both England and Wales and Scotland, was established on 4th May 2015, to promote for the benefit of the public the historical and architectural heritage of the Union Chain Bridge and to develop public interest in the architecture, history and heritage of the Bridge.

#### I.1 Accounting convention

The financial statements have been prepared under the historical cost convention.

The Accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in the UK and Re These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”), “Accounting and Reporting by Charities” the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) 2005 Act and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling , which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### I.2 Change of Accounting Policy

The total income for the Friends has exceeded the limits for which receipt and payment accounting is permitted. Accordingly, accrual accounting is now being applied.

#### I.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the “going concern” basis of accounting in preparing the accounts.

#### I.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objects unless the funds have been designated for other purposes.



**Section A Independent Examiner's Report**

Report to the trustees/  
members of

Charity Name  
THE FRIENDS OF THE UNION CHAIN BRIDGE

On accounts for the year  
ended

31<sup>st</sup> MARCH 22 Charity no  
(if any) 1162687

Set out on pages

1 - 9. (remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

Responsibilities and  
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent  
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [ ] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 29/11/22

Name: GILLIAN O'DEA

Relevant professional  
qualification(s) or body

ICAS M25118

**FRIENDS OF THE UNION CHAIN BRIDGE**

England & Wales - Charity number 1162687

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# Accounts

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Registered as a Charity in England and Wales No 1162687  
Registered as a Charity in Scotland No. SC046208



**THE FRIENDS OF THE UNION CHAIN BRIDGE**  
in the parishes of Horncliffe (England) and Hutton (Scotland)

**TRUSTEES' REPORT AND  
FINANCIAL STATEMENT  
FOR THE FINANCIAL YEAR ENDED  
31<sup>st</sup> MARCH 2021**

**J F Hamilton, Honorary Treasurer**  
**E O Cawthorn, Honorary Secretary**  
The Friends of the Union Chain Bridge is a Charitable Incorporated Organisation constituted under the  
Charities Act 2011

## TRUST INFORMATION

### Registered Address

Chain Bridge House, Horncliffe, Berwick-upon-Tweed TD15 2XT

### Registered Charity Numbers

1162687 (England and Wales) SC046208 (Scotland)

### Trustees

The Trustees who served during the period are listed below:

Martha Veronica ANDREWS  
Christopher BAGLEE  
Edward Oates CAWTHORN  
Thomas William COCKBURN  
John Francis HAMILTON  
Georgina Jean HOME ROBERTSON  
John David Nicholas HOME ROBERTSON  
Robert Thomas de Plumpton HUNTER  
Stephen Kenwyn JONES  
Alexander James McGREGOR (Resigned February 2021)  
David John OSMAN\*  
David A WALKER (Appointed by Horncliffe Parish Council)\*

\*retired since March 31<sup>st</sup> 2021

### Chairman and Trustee

Robert T de P Hunter

### Honorary Treasurer and Trustee

John F Hamilton  
1 Woodside Park  
Horncliffe  
Berwick-upon-Tweed  
TD15 2XH

### Honorary Secretary and Trustee

Edward O Cawthorn  
Chain Bridge House  
Horncliffe  
Berwick-upon-Tweed  
TD15 2XT

### Bankers

Barclays Bank plc  
Edinburgh Princes Street Branch

### Independent Examiner

J H Greenwood & Company  
Ava Lodge, Castle Terrace.  
Berwick-upon-Tweed  
TD15 1NP

## **TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31<sup>st</sup> MARCH 2021**

The Trustees present their Report and Financial Statement for the financial year ended 31<sup>st</sup> March 2021.

The provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (March 2005) amended 2008, is used in preparing this Annual Report and Financial Statement, so far as it is applicable to the Trust's circumstances.

### **Constitution**

The Friends of the Union Chain Bridge is a Charity registered in England and Wales and in Scotland and constituted as a Charitable Incorporated Organisation (CIO) under a Constitution dated the 4<sup>th</sup> May 2015. The conversion of the charitable trust into a CIO was approved at an Extraordinary General Meeting of the members of the Charity held in the Village Hall, Paxton on the 29<sup>th</sup> January 2015.

### **The Objects of the Charitable Trust**

The objects of the Trust are:

1. To promote for the benefit of the public the conservation, protection and improvement of the physical, natural and man-made environment by promoting the historical and architectural heritage of the Union Chain Bridge ("the Bridge") in the parishes of Horncliffe, Northumberland, England and Hutton, Berwickshire, Scotland and of the natural environment in which the Bridge is situated.
2. To advance the education of the public, in particular in relation to the history and architecture of the heritage of the Bridge by developing public interest in the architecture, history and heritage of the Bridge by means of publications, public lectures and exhibitions and co-operation with schools and other educational establishments and other bodies and societies.

All the activities of the Trust to date have been in full accordance with the objects of the Charity.

### **Statement of Trustees' Responsibilities**

The law applicable to charities in England and Wales 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 Charity and of the incoming resources and application of resources of the Charity 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 the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation

It will be appreciated that, as the Charity is, as yet, without investments and/or investment income, the financial statement set out on page 5 is basic and that the majority of the methods and principles set out in the SORP are as yet inapplicable to the Charity's accounts.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011 (England and Wales) and the Charities and Trustee Investment (Scotland) 2005 Act and Regulations 2008 made under those Acts and the provisions of the Charity's Constitution dated 4<sup>th</sup> May 2015. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Investment Policy

The Constitution allows the Trustees to invest funds in any investment they think fit, in their absolute discretion. To date, they have not exercised their power to invest funds.

### Risk Review

In September 2015, the Trustees undertook an initial Risk Review; they intend to conduct a basic and detailed review of the major risks to which the Trust is, or is likely to be exposed and of the systems and checks to mitigate such risks arising from financial management. Investments, contracts etc, Trust property and the loss of services of Trust officers either temporarily or permanently. The Trustees have adopted a Business Continuity Plan to ensure the proper continuance of financial and secretarial services in this event.

### Public Benefit

By considering the operation, achievements and performance and the finances of the Charity, the Trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the Charities and Trustee Investment (Scotland) 2005 Act and the guidance provided by the Charity Commissioners and the Office of the Scottish Charity Regulator.

### Meetings

The Trustees meet in accordance with a meeting calendar; they met during the year under review on a monthly cycle with additional meetings arranged as required. Their business is conducted in accordance with the Charity's Constitution. There is no formal committee structure but *ad hoc* committees and working groups are appointed from time to time to deal with specific aspects of business delegated to them. The vast majority of business, however, is dealt with by the full trustee body.



### Review of Progress and Achievements for the Year ended 31<sup>st</sup> March 2021

This Report should have been of a year of celebration to mark the Bicentenary of the world's oldest vehicular suspension bridge. Such, however, was the stultifying effect of the Covid-19 pandemic that those celebrations which took place were severely restricted and the 26<sup>th</sup> July 2020 passed with only a modest celebration at the Bridge when, at exactly midday – 200 years to the minute after it had been declared open by William Molle WS, the Chairman of the North Durham and Berwick Turnpike Trustees – our Chairman, Robert Hunter, proposed a toast to Union Bridge and Capt Sir Samuel Brown, its designer, engineer and builder, reciprocated by a modest and socially-distanced informal gathering of some twenty Friends and passers-by.

Three major events had been meticulously planned for that weekend. Our Patron, Dr Professor Roland Paxton of Heriot Watt University, had assembled a panel of distinguished engineers, scientists and historians from the UK, USA, Japan and Norway to make presentations at a symposium to be held in Horncliffe on the 26<sup>th</sup> July; and, on behalf of the civil engineering governing bodies of the UK, USA and Japan, to present a prestigious plaque recognising the Bridge as an International Historic Civil Engineering Landmark. On the bicentenary evening the Friends had sponsored the closing concert of the Music at Paxton festival, with a programme of Scottish and European orchestral music in favour at the beginning of the nineteenth century; and the day would have concluded suitably with a celebration ceilidh in a marquee in the grounds of Paxton House, overlooking the Bridge. The Covid-19 restrictions in force at that time dictated the abandonment of all three events.

The loss of the Symposium was ameliorated to an extent by the publication of a fully-illustrated commemorative book, edited by Professor Paxton and including synoptic essays of the talks which would have taken place. *Spanning the Centuries* was distributed to all Friends in membership on the 26<sup>th</sup> July 2020 and was widely circulated beyond the Charity. It was universally well-received. The first print of 750 copies was soon exhausted and it was necessary to commission a second updated impression of 300 copies, with a newly-designed cover, in September 2020. We are most grateful to Professor Paxton for his monumental contribution in both organising the ill-fated symposium and editing the commemorative volume. We benefit greatly from the expertise and involvement of our Patrons.

The contract for the restoration of the Bridge, the improvement of its immediate surroundings and enhanced interpretation of its heritage was let in mid-2020 to The Spencer Group of Hull with whom the Friends, as well as the local communities on both sides of the River, soon established most cordial relations. Work, within Covid-19 limitations, commenced on site on the 1<sup>st</sup> September 2020 and by March 31<sup>st</sup> 2021 the Bridge was largely dismantled.

Our Chairman, Robert Hunter, represents the Charity's interests at regular meetings of the Project Board, which also comprises representatives of Northumberland County Council, Scottish Borders Council, Museums Northumberland, The Spencer Group and the National Lottery Heritage Fund. As the community interest members of the Board, we are pains to ensure that the views and interests of the local communities – with particular reference to traffic management, car parking and visitor amenities – are properly articulated.

Our quarterly print Newsletter, *A View from the Bridge*, which covers not only matters directly concerned with the Bridge, its heritage and restoration, but also items of wider interest concerned with the Bridge and the area in which it is situated, has been supplemented for the duration of the restoration work by a monthly electronic fully-illustrated sister publication with detailed information on the progress of the contract.

In addition to their role as a community-based supporter of the two local authorities in their project to restore the Bridge to a full state of repair to guarantee its continuing existence for a further 120 years, it is a principal function of the Friends to promote and publicise the Bridge's unique engineering, architectural and historic heritage both locally and further afield, nationally and internationally. To continue to maintain the profile of the Bridge and the restoration project, the Trustees, Friends and supporters have secured publicity through various media, including television and radio, local and national press and periodicals and talks and presentations to local organisations.

We were saddened by the decision of Hutton and Paxton Community Council, in March 2021, to withdraw representation from the Charity on the grounds that they considered that their input was complete. We are pleased that Horncliffe Parish Council continue to be fully represented and are taking steps to amend the Constitution to ensure that the communities of Fishwick, Hutton and Paxton as well as Horncliffe continue to have a direct voice on the governing body of the Charity. We also actively seek expressions of interest from persons locally, and further afield, willing to act as Trustees.

Our Honorary Secretary, Edward Cawthorn, was honoured to receive, on behalf of the Friends, the annual Tweed Forum River Champion Award for promoting the interests of the Bridge and its restoration.

Membership of the Charity, at the end of March, continued to stand at over 600.

October 2021

Trustees

Robert Hunter (Horncliffe) (Chairman)  
 Martha Andrews (Chirside) Christopher Baglee (Ponteland) Edward Cawthorn (Union Bridge)  
 Thomas Cockburn (Horncliffe) John Hamilton (Horncliffe) Georgina Home Robertson (Paxton)  
 John Home Robertson (Paxton) Stephen Jones (Wenvoe, South Wales)

Patrons

Dr Professor Roland Paxton (Edinburgh) Brian Whittle (Middleton Tyas)

[www.unionbridgefriends.com](http://www.unionbridgefriends.com)

**THE FRIENDS OF THE UNION CHAIN BRIDGE****BALANCE SHEET AT 31<sup>ST</sup> MARCH 2021**

<u>2020</u>		<u>2021</u>
£		£
	<b><u>FIXED ASSETS</u></b>	1,911
	<b><u>CURRENT ASSETS</u></b>	
1,315	Stock	2,085
306,356	Debtors	145,000
35,761	Cash at Bank and in Hand	29,806
<u>50,000</u>	Cash at Bank and in Hand	<u>212,137</u>
393,432		389,028
6	<b><u>CURRENT LIABILITIES</u></b>	110
395,337	<b><u>NET CURRENT ASSETS</u></b>	388,918
395,337	<b><u>TOTAL ASSETS LESS CURRENT LIABILITIES</u></b>	390,829
	Represented by:-	
	<b><u>INCOME FUNDS</u></b>	
38,200	Unrestricted General Fund	
<u>357,137</u>	Designated Funds	
395,337		

THE FRIENDS OF THE UNION CHAIN BRIDGE

STATEMENT OF FINANCIAL ACTIVITIES  
INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT  
FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2021

<u>2020</u>		<u>2021</u>
£		£
	<u>Incoming Resources</u>	
360,879		3,809
	<u>Resources Expended</u>	
4,250	Total resources expended	8,315
356,629	Net Incoming /(Outgoing) Resources	(4,506)
356,629	Net Movement in Funds for the Year	(4,506)
38,708	Total funds brought forward	395,337
395,337	Total funds carried forward	390,829

The financial statements were approved by the Trustees on..... 13th October 2021

and signed on their behalf by:

Robert T de P Hunter (Chairman)..... [Signature]

..... [Signature] (Trustee)..... E O. CANTHORN

## Notes to the Accounts

### I Accounting policies

#### Charity information

The Friends of the Union Chain Bridge, a Charity registered in both England and Wales and Scotland, was established on 4th May 2015, to promote for the benefit of the public the historical and architectural heritage of the Union Chain Bridge and to develop public interest in the architecture, history and heritage of the Bridge.

#### I.1 Accounting convention

The financial statements have been prepared under the historical cost convention.

The Accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in the UK and Republic of Ireland. These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011, the Charities and Trustee Investment (Scotland) 2005 Act and UK Generally Accepted Accounting Practice as it applies from 1 January 2019. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### I.2 Change of Accounting Policy

The total income for the Friends has exceeded the limits for which receipt and payment accounting is permitted. Accordingly, accrual accounting is now being applied.

#### I.3 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The trustees continue to adopt the "going concern" basis of accounting in preparing the accounts.

#### I.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objects unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The Charity held no such restricted funds in the financial year to 31<sup>st</sup> March 2019.

Designated funds are donations held by the Charity in respect of non-statutory elements of the Union Bridge restoration contract 2019-2022 and are designated for transfer to Northumberland County Council in that connection.

### 1.5 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

	2021	2020
<b>2 Membership subscriptions</b>	<b>£1,396</b>	<b>£2,322</b>
<b>3 Donations</b>	<b>£979</b>	<b>£354,153</b>
<b>4 Other income</b>	<b>£2,205</b>	<b>£4,404</b>
<b>5 Investments</b>		
The Charity holds no investments and there was no investment activity during the year.		
<b>6 Employees</b>		
There were no employees of the Charity during the year.		
<b>7 Bank and Deposits</b>		
Barclays Bank Business Account	£149,933	£35,761
Barclays Bank Savings Account	£92,000	£50,000

### 8 Current Creditors and Debtors

Debtors are the amounts owed to the Charity. They are measured on the basis of their recoverable amount.

Creditors are the amounts owed by the Charity. They are measured at the amount the Charity expects to have to pay to settle the debt.  
There are no current creditors or debtors.

**9 Income from Investments**

There was no income from investments during the accounting period.

**10 Direct Charitable Expenditure**

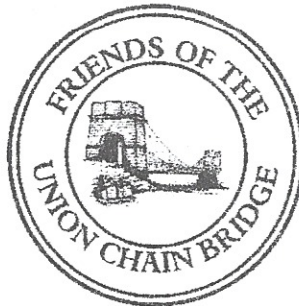
There was no direct charitable expenditure during the accounting period.

**11 Governance Costs**

No governance costs were incurred during the accountancy period.

**12 Trustees' remuneration and Expenses**

No trustee received any expenses during the accountancy period other than reimbursement for postages and printing costs incurred in the administration of the Charity. No remuneration directly or indirectly out of funds of the Charity was paid or payable for the year to any trustee or to any person or persons known to be connected with them. An ex-gratia payment of £100 was made to the Membership Secretary who is a member of the Charity but not a Trustee.





**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

**Independent examiner's report on the  
accounts**

Section A

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name

THE FRIENDS OF THE UNION CHAIN BRIDGE

**On accounts for the year  
ended**

31 MARCH 21

Charity no  
(if any)

1162687  
SC046208

**Set out on pages**

1 - 9.

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD / MM / YYYY.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

\* Please delete the words in the brackets if they do not apply.

Signed:

Date: 1/11/21

Name: GILLIAN O'DEA.

**Relevant professional  
qualification(s) or body**

ICAS

(if any):

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Address:

J H GREENWOOD & COMPANY
AVA LODGE CASTLE TERRACE
BERKICK UPON TWEED TD 15 1NP

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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