

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
31st MARCH 2024**

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

TRUST 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

Trustees

Martha Veronica Andrews
Edward Oates Cawthorn
Elizabeth Edgerton (representing the interests of the Parish of Hutton)
John Francis Hamilton (retired 15th 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
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 31st MARCH 2024

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

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 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 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 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

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 31st 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 6th 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 31ST MARCH 2024

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

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 xxxxxxxxxxxx xxxx 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 31st 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
	£	£
2 Members subscriptions	1,055	1,837
3 Donations	6,677	3,150
4 Sales	1,369	Not available
5 Gift Aid	697	0
6 Other income	50	554
7 Investments		
The Charity holds no investments and there was no investment activity during the year.		
8 Employees		
There were no employees of the Charity during the year.		
9 Bank and Deposits	2024	2023
	£	£
Barclays Bank Business Account	26,435	75,100
Barclays Bank Savings Account	0	795
10 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.		
11 Income from Investments		
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



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

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 31st March 2024.

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:

JD Waugh

Date:

28/11/24

Name:

JAMES DAVID WAUGH

Relevant professional
qualification(s) or body

✓

(if any):

✓

Address:

34 GOLDSTONE
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.