

# BERWICK LITERARY FESTIVAL

England & Wales · Charity number 1168860

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-08-22

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

## Contact

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**Address** c/o Berwick Community Trust  
56-58 Castlegate  
Berwick-upon-Tweed  
Northumberland  
TD15 1JT

**Phone** 01289302913

**Email** [info@berwickliteraryfestival.com](mailto:info@berwickliteraryfestival.com)

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

## Activities

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**Objects:** TO ADVANCE EDUCATION BY PROMOTING AND PROVIDING OPPORTUNITIES FOR THE APPRECIATION, UNDERSTANDING AND ENJOYMENT OF LITERATURE AND THE ARTS, IN PARTICULAR THROUGH THE PROMOTION AND RUNNING OF A LITERARY FESTIVAL IN BERWICK-UPON-TWEED AND THE SURROUNDING AREA, AND SUCH OTHER ACTIVITIES AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE

**Activities:** The Berwick Literary Festival is an annual event held in October of each year, focussing on the presentation of words, written, spoken and performed. It includes events for all ages, a number featuring local talent and authors. The Festival is also engaged in work in schools and care homes.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- Scotland
- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£58,646	£50,540	-	-
2023-12-31	£32,972	£28,424	-	-
2022-12-31	£15,637	£23,894	-	-
2021-12-31	£14,358	£15,897	-	-
2020-12-31	£13,116	£7,457	-	-

## Trustees

Name	Role	Appointed
<b>Dr Stephen George Platten</b>	Chair	2021-07-15
Dr Nolan Dalrymple		2020-05-18
George Freeland Barbour		2024-11-17
Helen Wright		2022-08-24
Sarah Lucy Baxandall		2022-11-25
Valerie Margaret Bistram		2022-11-25

**BERWICK LITERARY FESTIVAL**

England & Wales - Charity number 1168860

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# Accounts

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SIGNED ORIGINAL

Charity registration number 1168860

**BERWICK LITERARY FESTIVAL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

# **BERWICK LITERARY FESTIVAL**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	The Rt Revd Dr Stephen Platten Mr Michael Gallico Miss Lindsay Dalgliesh Mr Nolan Dalrymple Miss Helen Wright Mrs Valerie Bistram Ms Lucy Baxandall Mr Scott Sherrard Mr Freeland Barbour	Resigned 17 April 2024        Appointed 17 November 2024
<b>Charity number</b>	1168860	
<b>Principal address</b>	C/o Berwick upon Tweed Community Trust The William Elder Building 56-58 Castlegate Berwick upon Tweed TD15 1JT	
<b>Independent examiner</b>	Laurence Pearson FCA 5 Tweed Street Berwick upon Tweed TD15 1NG	

# **BERWICK LITERARY FESTIVAL**

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## **BERWICK LITERARY FESTIVAL**

### **TRUSTEES' REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report and accounts for the year ended 31 December 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Objectives and activities**

The CIO's objects are to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Berwick upon Tweed and the surrounding area, and such other activities as the trustees shall from time to time determine.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

#### **Achievements and performance**

The 11th Festival ran throughout the week of 7th to 13th October, as well as promoting and supporting other events during the year.

In March, **the 30th Anniversary of the Genocide in Rwanda**, a profoundly significant world event, was marked by two events: a) a Panel of Experts, who addressed both the specifics of the terrible events in 1994 and the implications for the wider world going forward. An audience of some 50 people was engaged and moved by the stories told by the panel members; and b) an evening of African music by the acclaimed Senegalese singer and kora player, Seckou Keita. Generously supported by sponsorship from Postscript Books and the panelists, these event, which made a great impact on their audiences, also made a small surplus.

For the first time, the Festival programme was formed around a theme, ***Bridging the Divide***, which tied in well with the town's special celebrations for the 400th Anniversary of the opening of Berwick Old Bridge, and to mark the Anniversary itself, in August the Festival was proud to welcome **Michael Palin** to speak at The Maltings. The popularity of the event caused all tickets to sell out within hours, and Michael generously agreed to do a second show the following afternoon, which sold out even more quickly.

The Festival itself was, as usual, made up of a number of different elements:

- a) The **Schools' programme** included Eyemouth High School for the first time, alongside most of the Berwick group of schools, although one or two were not able to participate for practical reasons. Longridge Towers (Independent) also played a full part and generously provided some funding for the programme. Unfortunately, as a result of strikes by teaching staff, the middle schools' programme was postponed, but we were able to reschedule for early 2025. A further problem, this time with LNER trains, prevented one speaker from getting to Berwick, but he too kindly came later in the year.

## BERWICK LITERARY FESTIVAL

### TRUSTEES' REPORT continued FOR THE YEAR ENDED 31 DECEMBER 2024

- b) Two projects within the schools' programme attracted particular notice:
- 1) **Difficult Conversations.** This was a collaboration between the festival and Berwick Academy, led by storyteller Chris Adriaanse working closely with the Heads of English and History, during the summer term. Using an unresearched story from Berwick's 13th century history, Year 9 pupils were invited to think and write about 'difficult conversations' in which they had participated or had witnessed. These stories were edited by Chris and published in a book that was launched during the Festival. We were grateful for finding from Create Berwick, and the collaboration of Martins the Printers to enable this impressive project to be completed.
  - 2) **Literary Conversations.** On the initiative of Eyemouth High School, students from Eyemouth and Berwick Academy were invited to read and review a set of books of their choice, and then to share their reviews with the other school. The results of this were then presented and displayed in Berwick Library. This is likely to be repeated in 2025, possibly including Berwickshire High School and Longridge Towers School.
- c) The public **Festival Programme**, that opened on the Tuesday evening, and consisted of 38 separate events, including a poetry workshop, a live 'cabaret of words' and a wide range of speakers and performers, ranging from leading Scottish novelist James Robertson, who also contributed to the Schools' programme, to comedian Christopher Biggins and the remarkable young Scottish poet and internet sensation, Len Pennie who, whilst tackling serious and challenging issues, won the hearts of her audiences and wonderful news presenter, Mishal Husain. The subjects addressed covered International Affairs, 'crossover cookery' (with samples provided by Berwick Slow Food), art, archaeology and much else besides. Once again, there were sell-out tours of Martins the Printers.
- d) We launched **Berwick Writers' Forum**, which brought together some 40 people at various stages of writing, with the aim of providing an information point and gathering place. A website is now up and running and a first activity is taking place in May 2025.
- e) For the first time, we included a '**Fringe programme**' – a small number of events outside the festival itself, but related to it. This included an evening of traditional Borders music and tales at Fogo Church and papermaking demonstrations by one of our trustees, Lucy Baxendall of Tidekettle Paper.

A key principle which we continued to develop through the year is that of 'partnership', looking at every opportunity to work alongside other organisations in the town to enhance its community life. This included The Maltings Arts Centre and Theatre, Borders Archaeological Society, Berwick Archives, Berwick Education Association, Berwick Slow Food, Berwick Rotary, Visit Berwick, Berwick Town Council, Create Berwick and many others.

## **BERWICK LITERARY FESTIVAL**

### **TRUSTEES' REPORT continued FOR THE YEAR ENDED 31 DECEMBER 2024**

Marketing remained a key area for development, and the hard work of our current volunteer team for both digital and printed publicity through the year was rewarded, especially with the huge success of the Michael Palin event. For 2025, the marketing team has been strengthened considerably by the arrival of a professional marketing executive who is volunteering her time and expertise.

#### **Financial review**

The financial turnover of the festival increased substantially in 2024, and whilst the costs increased substantially, the income has also substantially increased, giving us an overall surplus for the year of over £8,000, allowing us to end the year with the level of reserves sitting modestly above the level set by the trustees.

This has been achieved primarily by increasing the level of support from sponsorship and grants, with our finance team being strengthened by a fundraising consultant, Lawrence Brady, initially funded by Create Berwick, but subsequently by the CIO, and considerable time being invested in preparing applications by Jennifer Heald, the Festival Manager. Commercial sponsorship by Postscript Books led the way, with a total grant of £7,500, but this was enhanced by several substantial grants from regional trusts and foundations. In all areas of budgeted income we exceeded expectations, apart from the Patrons' scheme, which should correct itself in 2025. We were not far off doubling income over the previous year, although some of that was tied to particular projects.

Whilst expenditure also increased significantly over 2024, we came in comfortably under budget. The reserves now sit comfortably at over £21,000.

Our fund-raising continues unabated in 2025, with a shift in focus in budgeting to set goals for structural development of the festival as well as enrichment of the programme.

#### **Reserves policy**

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be held at a level equivalent to one year's non-cancellable expenditure in order for the Festival to be sustainable. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised.

#### **Major risks**

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

##### **Governance**

The CIO was established by a constitution on 22 August 2016.

## BERWICK LITERARY FESTIVAL

### TRUSTEES' REPORT continued FOR THE YEAR ENDED 31 DECEMBER 2024

The CIO currently has eight trustees of a possible ten. During the previous year, Andrew Deuchar resigned on taking up the role of Director and this year Michael Gallico also resigned, following four very successful years as Chair of the Steering Committee/Director. The Board welcomed Freeland Barbour as a new trustee.

The Executive Committee, with day-to-day responsibility for running the festival, was further strengthened by the addition of two new members and now numbers ten people, most of whom have key leadership roles in one area of festival life.

The Board of Trustees met five times during the year, including for a day 'away' after the festival. Trustees have continued to monitor their safeguarding policy, GDPR policy, Equal Opportunities Statement, and Risk Assessment.

Trustees act in a voluntary capacity and do not receive any remuneration. Trustees are appointed in accordance with the terms of the constitution.

The trustees who served during the year were:

The Rt Revd Dr Stephen Platten

Mr Michael Gallico

Resigned 17 April 2024

Miss Lindsay Dalgliesh

Mr Nolan Dalrymple

Miss Helen Wright

Mrs Valerie Bistram

Ms Lucy Baxandall

Mr Scott Sherrard

Mr Freeland Barbour

Appointed 17 November 2024

#### Recruitment and appointment of trustees

New trustees are recruited and appointed by existing trustees. Copies of the CIO's constitution and other documentation are available to new trustees.

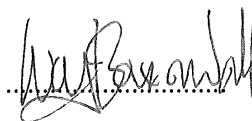
#### Future plans

The Trustees intend to continue to build on the work previously carried out provide an ongoing benefit to the town. Preparations for the 12th Festival, which will take place from 6 - 12 October 2025, are well under way.

The Trustees' report was approved by the Board of Trustees.



The Rt Revd Dr Stephen Platten  
Trustee



Trustee

Date: 29.11.25

## **BERWICK LITERARY FESTIVAL**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERWICK LITERARY FESTIVAL**

I report to the trustees on my examination of the financial statements of Berwick Literary Festival (the CIO) for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.



Laurence Pearson FCA  
5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

Dated: 14 October 2025

**BERWICK LITERARY FESTIVAL  
STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds		Restricted funds		Unrestricted funds		Restricted funds	
		2024	2024	2024	2024	2023	2023	2023	2023
<b>Income from:</b>									
Donations and legacies	3	18,902	17,522	34,924	6,666	8,200	14,866		
Charitable activities	4	22,223	-	23,722	18,106	-	18,106		
<b>Total income</b>		<b>41,125</b>	<b>17,522</b>	<b>58,646</b>	<b>24,772</b>	<b>8,200</b>	<b>32,972</b>		
<b>Expenditure on:</b>									
Charitable activities	5	31,205	19,336	50,540	25,325	3,099	28,424		
<b>Net income/(expenditure)</b>		<b>9,920</b>	<b>(1,814)</b>	<b>8,106</b>	<b>(553)</b>	<b>5,101</b>	<b>4,548</b>		
<b>Reconciliation of funds:</b>									
Fund balances at 1 January 2024		8,244	5,101	13,345	8,797	-	8,797		
Fund balances at 31 December 2024		<b>18,164</b>	<b>3,287</b>	<b>21,451</b>	<b>8,244</b>	<b>5,101</b>	<b>13,345</b>		

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

**BERWICK LITERARY FESTIVAL  
BALANCE SHEET  
YEAR ENDED 31 DECEMBER 2024**

		<b>2024</b>		<b>2023</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>					
Tangible assets	<b>9</b>		2,368		1,189
<b>Current assets</b>					
Debtors	<b>10</b>	5,187		150	
Cash at bank and in hand		15,360		12,976	
		<u>20,547</u>		<u>13,126</u>	
<b>Creditors: amounts falling due within one year</b>	<b>11</b>		<u>1,464</u>		<u>970</u>
<b>Net current assets</b>			<u>19,084</u>		<u>12,156</u>
<b>Total assets less current liabilities</b>			<u><u>21,451</u></u>		<u><u>13,345</u></u>
<b>The funds of the CIO</b>					
Restricted income funds	<b>12</b>		18,164		5,101
Unrestricted funds			<u>3,287</u>		<u>8,244</u>
			<u><u>21,451</u></u>		<u><u>13,345</u></u>

The financial statements were approved by the trustees on .....

.....  
The Rt Revd Dr Stephen Platten  
**Trustee**

.....  
**Trustee**

## **BERWICK LITERARY FESTIVAL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **1 Accounting policies**

##### **Charity information**

Berwick Literary Festival is a CIO, registered number 1168860.

##### **1.1 Accounting convention**

The accounts have been prepared in accordance with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102. The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows. The financial statements are prepared in sterling, which is the functional currency of the CIO. Monetary amounts in these financial statements are rounded to the nearest £. The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **1.3 Income**

Income is recognised when the CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

##### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is recognised in the period to which it relates.

##### **1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment

25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

## BERWICK LITERARY FESTIVAL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies (Continued)

##### 1.6 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

##### 1.8 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### Derecognition of financial liabilities

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled

## **BERWICK LITERARY FESTIVAL**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **2 Critical accounting estimates and judgements**

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**BERWICK LITERARY FESTIVAL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2024**

**3 Income from donations and legacies**

	Restricted funds		Total 2024	Unrestricted funds		Total 2023
	Unrestricted funds 2024	2024		2023	Restricted funds	
	£	£	£	£	£	£
Donations and gifts	210	415	625	736	-	736
Grants	10,082	14,367	24,449	2,000	8,200	10,200
Sponsorship	8,610	2,740	11,350	3,930	-	3,930
	<u>18,902</u>	<u>17,522</u>	<u>36,424</u>	<u>6,666</u>	<u>8,200</u>	<u>14,866</u>

**4 Income from charitable activities**

	Unrestricted funds	
	2024	2023
	£	£
Patrons	3,840	4,665
Tickets	17,728	12,129
Gift Aid	498	1,312
Other	157	-
	<u>22,223</u>	<u>18,106</u>

**BERWICK LITERARY FESTIVAL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2024**

**5 Expenditure on charitable activities**

	Direct charitable expenditure 2024	Overheads 2024	Total 2024	Direct charitable expenditure 2023	Overheads 2023	Total 2023
<b>Direct costs</b>						
Depreciation and impairment	-	921	921	-	396	396
Contributors' fees	9,709	-	9,709	4,256	-	4,256
Contributors' travel and accommodation	2,675	-	2,675	1,882	-	1,882
Living Heritage	9,827	-	9,827	-	-	-
Patrons' events	280	-	280	270	-	270
Poetry illustration/Children's events	3,227	-	3,227	4,540	-	4,540
Printing and advertising	-	6,010	6,010	-	4,684	4,684
Venue hire	1,063	-	1,063	640	-	640
Postage and stationery	-	52	52	-	19	19
Website and IT	-	583	583	-	867	867
Equipment hire/purchase	257	-	257	111	-	111
Ticket booking fees	36	-	36	1,334	-	1,334
Wine/flowers	-	178	178	-	100	100
Admin support	-	11,885	11,885	-	8,640	8,640
Professional fees	-	510	510	-	-	-
Fundraising support	-	1,500	1,500	-	-	-
Other charitable expenditure	-	1,828	1,828	-	685	685
	<b>27,073</b>	<b>23,467</b>	<b>50,540</b>	<b>13,033</b>	<b>15,391</b>	<b>28,424</b>
<b>Analysis by fund</b>						
Unrestricted funds	11,639	19,566	31,205	11,422	13,903	25,325
Restricted funds	15,435	3,901	19,336	1,611	1,488	3,099
	<b>27,073</b>	<b>23,467</b>	<b>50,540</b>	<b>13,033</b>	<b>15,391</b>	<b>28,424</b>

**BERWICK LITERARY FESTIVAL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2024**

**6 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

**7 Employees**

The number of employees during the year was 1 (2023: £Nil, but a part-time freelance administrator was retained, plus some temporary paid assistance during the Festival.)

**8 Taxation**

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**9 Tangible fixed assets**

**Computer equipment**

**Cost**

At 1 January 2024	1,585
Additions	2,100
Disposals	-
At 31 December 2024	3,685

**Depreciation and impairment**

At 1 January 2024	396
Depreciation charged in the year	921
Eliminated in respect of disposals	-
At 31 December 2024	1,317

**Carrying amount**

At 31 December 2024	2,368
At 31 December 2023	1,189

**10 Debtors**

**Amounts falling due within one year:**

	<b>2024</b>	<b>2023</b>
	£	£
Accrued income	516	-
Payments in advance	88	-
Other debtors	4,584	150
	5,187	150

**11 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	£	£
Accruals	1,204	970
Deferred income	260	-
	1,464	970

**BERWICK LITERARY FESTIVAL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

**12 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Northumberland County Council	2,599	-	(723)	1,876
Northumberland County Council Community Chest	2,502	-	(1,678)	825
Northumberland County Council Living Heritage	-	11,914	(11,327)	587
Community Foundation (Academy Endowment)	-	1,500	(1,500)	-
Event grants/sponsorship	-	4,108	(4,108)	-
	<u>5,101</u>	<u>17,522</u>	<u>(19,336)</u>	<u>3,287</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Community Foundation	-	1,500	(1,500)	-
Northumberland County Council	-	4,000	(1,401)	2,599
Northumberland County Council Community Chest	-	2,700	(198)	2,502
	<u>-</u>	<u>8,200</u>	<u>(3,099)</u>	<u>5,101</u>

**13 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	<u>8,244</u>	<u>41,125</u>	<u>(31,205)</u>	<u>18,164</u>

Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	<u>8,797</u>	<u>24,772</u>	<u>(25,325)</u>	<u>8,244</u>

**14 Analysis of net assets between funds**

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>Fund balances at 31 December 2024 are represented by:</b>			
Tangible assets	396	1,972	2,367
Current assets/(liabilities)	17,768	1,316	19,084
	<u>18,164</u>	<u>3,287</u>	<u>21,451</u>

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	595	594	1,189
Current assets/(liabilities)	7,649	4,507	12,156
	<u>8,244</u>	<u>5,101</u>	<u>13,345</u>

**15 Related party transactions**

There were no disclosable related party transactions during the year.

**BERWICK LITERARY FESTIVAL**

England & Wales - Charity number 1168860

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# Accounts

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Charity registration number 1168860

**BERWICK LITERARY FESTIVAL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

# BERWICK LITERARY FESTIVAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	The Rt Revd Dr Stephen Platten Mr Michael Gallico Miss Lindsay Dalgliesh Mr Nolan Dalrymple Miss Helen Wright Mrs Valerie Bistram Ms Lucy Baxandall Mr Scott Sherrard
<b>Charity number</b>	1168860
<b>Principal address</b>	C/o Berwick upon Tweed Community Trust The William Elder Building 56-58 Castlegate Berwick upon Tweed TD15 1JT
<b>Independent examiner</b>	Laurence Pearson FCA 5 Tweed Street Berwick upon Tweed TD15 1NG

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# BERWICK LITERARY FESTIVAL

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# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their report and accounts for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Objectives and activities**

The CIO's objects are to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Berwick upon Tweed and the surrounding area, and such other activities as the trustees shall from time to time determine.

#### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

The 10<sup>th</sup> Literary Festival ran from Monday 9<sup>th</sup> to Sunday 15<sup>th</sup> October 2023 and seems by all accounts to have been acclaimed as a successful marker of the anniversary.

##### Schools' & Young People's programme

The programme addressed all 11 schools in the Berwick Partnership and Longridge Towers, although the Guildhall shows for first schools will be delivered in February 2024 because of the performer's personal circumstances. Events organised and funded by the Festival included sessions with Sally Nicholls, a published writer of children's and young adult fiction, with groups in the middle schools; a similar session for the Academy's year 10 by Rhian Tracey; a workshop on journalism presented to years 11 and above at the Academy by Gerry Foley; and an authors' panel about dystopian fiction, also open to the general public, and attended by pupils from the event's sponsor Longridge Towers School.

In addition the Saturday saw a well-supported Rotary Club's story-writing competition, and in the Library the free early years and game-writing workshops.

Discussion with schools about their needs (particularly the Academy) needs to start early in the year, after which planning can be more specific. Since the schools' events are not a festival in themselves, but delivered individually, it is possible that the same speakers might also contribute events to the main Festival programme.

##### Speaker events

A full programme of speaker events was held, principally on the Saturday and Sunday, and included the normal mix of writers of (chiefly) fiction, poetry, and history, with a strong emphasis on writers and topics both of regional interest (often overlapping with local bodies with similar interests), and with international reputations. It was generally agreed that the quality and the profile of the speaker group was higher than at any previous year, featuring (amongst many others) Professors Will Self and Frances Spalding, Archbishop Rowan Williams, Lemn Sissay and Sir Alexander McCall Smith.

Diversity is a much-discussed topic and considered in the planning process. Of the speakers, one-third were of Scottish origin, important when considering extending our reach north of the Border; one in six were from non-white backgrounds; and there are equal (17) numbers of men and women. Diversity of subject matter is important in that most attendees attend only one or two events, and choose carefully, so were there no history, or no crime fiction, or no archaeology, those audiences would simply not attend.

Ticket sales for live speaker events by the close of the Festival were 31% higher than in 2022 (excluding the closing concert) for the same number of ticketed events (37). Halls felt significantly fuller for the same type of event. Bookings for all Zoom events were disappointingly low and actual attendance even lower: the use of Zoom should be reviewed, even though it brings to the Festival speakers unable (or based too far away) to attend in person.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **Achievements and performance continued**

Five events were held in partnership with the Maltings, one (the launch of Pat Nevin's footballing book) in May and four on the main weekend, and whilst the financial outcome from the shared events at the Maltings was less than hoped-for, the experience was a starting point for future events (depending on the Maltings' availability in 2024).

### **Marketing**

With the retreat of covid and the public's willingness to return in-person events much more ambitious physical marketing was justified and undertaken in 2023, by the design and production of an attractive brochure and (as important) its widespread distribution in a radius from Newcastle via Peebles to East Lothian. The Festival continues to build its own mailing list and the number of followers on social media.

### **Patrons**

At the year's end there were 140 paid-up Patrons, despite an increase to £30 per head and the limitation (20% of sum paid) on what can be offered before losing Gift Aid, with retirees more than replaced by new recruits. This vital element of support, financial and moral, is an asset much admired by other festivals.

### **Financial review**

These accounts indicate that the Festival's unrestricted funds ran at a small deficit, due in part to unexpectedly high speaker costs and still modest ticket prices. Each event has been analysed for its contribution (or otherwise) to overheads, including marketing, and future planning should have regard to financial returns from each event, given how marginal is the operation, especially since much cost is saved by support in kind. Restricted funds show a surplus, largely due to the unspent balances of grants received in the year.

An important question for 2024 and onwards is what targets should be set for the speaker programme: to recover its direct costs (fees, T&E, and venue hire); to recover costs and contribute to overheads and/or the SYP programme; or to be subsidised from sponsorship.

Fund-raising brought in a number of new sponsors and renewed the support of previous sponsors but is an issue that the trustees will seriously address as a priority for 2024, to generate significantly larger sums. They will also consider the provision in these accounts as to the level of reserves to be held against future festivals, since the costs of running a festival and the level of funds in hand have diverged markedly.

In 2023 the Festival received significant grants from Northumberland County Council: the majority for 'additionality', that is expenditure not on running costs but on developments with long-term benefit; and from the Community Chest toward the purchase of equipment. The balance of both grants is shown under restricted funds pending completion of these projects in 2024.

### *Reserves policy*

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be held at a level equivalent to one year's non-cancellable expenditure in order for the Festival to be sustainable. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised.

### *Major risks*

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### Structure, governance and management

#### Governance

The CIO was established by a constitution on 22 August 2016.

The CIO has ten trustees who have delegated the running of the Festival to the Executive Committee, of which some trustees are members.

Trustees act in a voluntary capacity and do not receive any remuneration. Trustees are appointed in accordance with the terms of the constitution.

#### Organisation and risk

In 2023 an operational structure was put in place defining the separate responsibilities of the trustees (for overall strategic direction) and the Director and Executive Committee (delivery of the annual festival). The trustees also set in motion a process (to complete in 2024) to develop a risk register as good practice, although it is not formally mandated for so small a charity. The 10<sup>th</sup> Festival saw the fourth and final year of Michael Gallico's term as Director, and the trustees appointed Andrew Deuchar in 2023 for the next three years.

The trustees who served during the year were:

Canon Christopher M. Smith	(Resigned 17 April 2023)
The Rt Revd Dr Stephen Platten	
Mr Michael Gallico	
Miss Lindsay Dalglish	
Mr Nolan Dalrymple	
Miss Helen Wright	
Mr Andrew Deuchar	(Resigned 12 November 2023)
Mrs Valerie Bistram	
Ms Lucy Baxandall	
Mr Scott Sherrard	

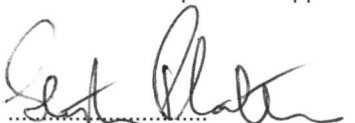
#### Recruitment and appointment of trustees

New trustees are recruited and appointed by existing trustees. Copies of the CIO's constitution and other documentation are available to new trustees.

#### Future plans

The Trustees intend to continue to build on the work previously carried out provide an ongoing benefit to the town. Preparations for the 11th Festival, which will take place from 10 - 13 October 2024, are well under way.

The Trustees' report was approved by the Board of Trustees.



The Rt Revd Dr Stephen Platten  
Trustee



Mr Michael Gallico  
Trustee

Date: 17.4.24.

# BERWICK LITERARY FESTIVAL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BERWICK LITERARY FESTIVAL

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I report to the trustees on my examination of the financial statements of Berwick Literary Festival (the CIO) for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.



**Laurence Pearson FCA**

5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

Dated: ..... 9 April 2024 .....

# BERWICK LITERARY FESTIVAL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	6,666	8,200	14,866	2,442	2,737	5,179
Charitable activities	4	18,106	-	18,106	10,458	-	10,458
<b>Total income</b>		<u>24,772</u>	<u>8,200</u>	<u>32,972</u>	<u>12,900</u>	<u>2,737</u>	<u>15,637</u>
Charitable activities	5	25,325	3,099	28,424	21,157	2,737	23,894
<b>Net income/(expenditure) and movement in funds</b>		(553)	5,101	4,548	(8,257)	-	(8,257)
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		8,797	-	8,797	17,054	-	17,054
<b>Fund balances at 31 December 2023</b>		<u>8,244</u>	<u>5,101</u>	<u>13,345</u>	<u>8,797</u>	<u>-</u>	<u>8,797</u>

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

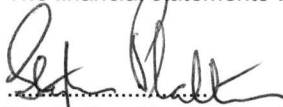
# BERWICK LITERARY FESTIVAL

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		1,189		-
<b>Current assets</b>					
Debtors	10	150		1,875	
Cash at bank and in hand		12,976		7,322	
		<u>13,126</u>		<u>9,197</u>	
<b>Creditors: amounts falling due within one year</b>	11	970		400	
Net current assets			12,156		8,797
<b>Total assets less current liabilities</b>			<u>13,345</u>		<u>8,797</u>
<b>The funds of the CIO</b>					
Restricted income funds	12		5,101		-
Unrestricted funds			8,244		8,797
			<u>13,345</u>		<u>8,797</u>

The financial statements were approved by the trustees on .....



The Rt Revd Dr Stephen Platten  
Trustee



Mr Michael Gallico  
Trustee

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

#### Charity information

Berwick Literary Festival is a CIO, registered number 1168860.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.3 Income

Income is recognised when the CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is recognised in the period to which it relates.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	25% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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### 1 Accounting policies

(Continued)

#### 1.6 Impairment of fixed assets

At each reporting end date, the CIO reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.8 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	736	-	736	617	-	617
Grants	2,000	8,200	10,200	-	2,737	2,737
Sponsorship	3,930	-	3,930	1,825	-	1,825
	<u>6,666</u>	<u>8,200</u>	<u>14,866</u>	<u>2,442</u>	<u>2,737</u>	<u>5,179</u>

### 4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Charitable activities</b>		
Patrons	4,665	3,925
Tickets	12,129	5,564
Gift Aid	1,312	969
	<u>18,106</u>	<u>10,458</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 5 Expenditure on charitable activities

	Direct charitable expenditure	Overheads	Total	Direct charitable expenditure	Overheads	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<b>Direct costs</b>						
Depreciation and impairment	-	396	396	-	-	-
Contributors' fees	4,256	-	4,256	4,176	-	4,176
Contributors' travel and accommodation	1,882	-	1,882	1,325	-	1,325
Patrons' events	270	-	270	703	-	703
Poetry illustration/ Children's events	4,540	-	4,540	4,142	-	4,142
Printing and advertising	-	4,684	4,684	-	3,278	3,278
Venue hire	640	-	640	929	-	929
Postage and stationery	-	19	19	-	10	10
Website and IT	-	867	867	-	727	727
Equipment hire/purchase	111	-	111	32	-	32
Ticket booking fees	1,334	-	1,334	901	-	901
Wine/flowers	-	100	100	-	-	-
Admin support	-	8,640	8,640	-	6,935	6,935
Other charitable expenditure	-	685	685	-	736	736
	<u>13,033</u>	<u>15,391</u>	<u>28,424</u>	<u>12,208</u>	<u>11,686</u>	<u>23,894</u>
<b>Analysis by fund</b>						
Unrestricted funds	11,422	13,903	25,325	12,142	9,015	21,157
Restricted funds	1,611	1,488	3,099	66	2,671	2,737
	<u>13,033</u>	<u>15,391</u>	<u>28,424</u>	<u>12,208</u>	<u>11,686</u>	<u>23,894</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the CIO during the year.

### 7 Employees

There were no employees during the year, but one part-time freelance administrator was retained, plus some temporary paid assistance during the Festival.

### 8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 9 Tangible fixed assets

	Computer equipment £
<b>Cost</b>	
At 1 January 2023	731
Additions	1,585
Disposals	(731)
	<hr/>
At 31 December 2023	1,585
	<hr/>
<b>Depreciation and impairment</b>	
At 1 January 2023	731
Depreciation charged in the year	396
Eliminated in respect of disposals	(731)
	<hr/>
At 31 December 2023	396
	<hr/>
<b>Carrying amount</b>	
At 31 December 2023	1,189
	<hr/> <hr/>

### 10 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Other debtors	150	1,875
	<hr/>	<hr/>

### 11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	970	400
	<hr/>	<hr/>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

### 12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
Community Foundation	-	1,500	(1,500)	-
Northumberland County Council	-	4,000	(1,401)	2,599
Northumberland County Council Community Chest	-	2,700	(198)	2,502
	<u>-</u>	<u>8,200</u>	<u>(3,099)</u>	<u>5,101</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	£	£	£	£
Berwick Town Council	-	2,737	(2,737)	-
	<u>-</u>	<u>2,737</u>	<u>(2,737)</u>	<u>-</u>

### 13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
General funds	8,797	24,772	(25,325)	8,244
	<u>8,797</u>	<u>24,772</u>	<u>(25,325)</u>	<u>8,244</u>
<b>Previous year:</b>	<b>At 1 January 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 December 2022</b>
	£	£	£	£
General funds	17,054	12,900	(21,157)	8,797
	<u>17,054</u>	<u>12,900</u>	<u>(21,157)</u>	<u>8,797</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fund balances at 31 December 2023 are represented by:</b>			
Tangible assets	595	594	1,189
Current assets/(liabilities)	7,649	4,507	12,156
	<u>8,244</u>	<u>5,101</u>	<u>13,345</u>
	<u><u>8,244</u></u>	<u><u>5,101</u></u>	<u><u>13,345</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Fund balances at 31 December 2022 are represented by:</b>			
Current assets/(liabilities)	8,797	-	8,797
	<u>8,797</u>	<u>-</u>	<u>8,797</u>
	<u><u>8,797</u></u>	<u><u>-</u></u>	<u><u>8,797</u></u>

### 15 Related party transactions

There were no disclosable related party transactions during the year.

**BERWICK LITERARY FESTIVAL**

England & Wales - Charity number 1168860

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# Accounts

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Charity registration number 1168860

**BERWICK LITERARY FESTIVAL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

# BERWICK LITERARY FESTIVAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Canon Christopher M. Smith The Rt Revd Dr Stephen Platten Mr Michael Gallico Miss Lindsay Dalgliesh Mr Nolan Dalrymple Miss Helen Wright Mr Andrew Deuchar Mrs Valerie Bistram Ms Lucy Baxandall Mr Scott Sherrard	(Appointed 24 August 2022) (Appointed 24 August 2022) (Appointed 25 November 2022) (Appointed 25 November 2022) (Appointed 12 December 2022)
<b>Charity number</b>	1168860	
<b>Principal address</b>	14 Ravensdowne Berwick upon Tweed TD15 1HX	
<b>Independent examiner</b>	Laurence Pearson FCA 5 Tweed Street Berwick upon Tweed TD15 1NG	
<b>Bankers</b>	TSB 47 Hide Hill Berwick upon Tweed Northumberland TD15 1EQ	

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# BERWICK LITERARY FESTIVAL

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# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Objectives and activities**

The CIO's objects are to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Berwick upon Tweed and the surrounding area, and such other activities as the trustees shall from time to time determine.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

#### **Achievements and performance**

The 9th Festival ran continuously from Monday 10th until Sunday 16th October 2022 in four distinct parts:

The Schools & Young Peoples' programme, commencing with Macbeth workshops in four middle schools from Monday to Wednesday, the Calamity Climate Change plays in the Guildhall on Thursday, the BLF-sponsored 'Poet for a day' in high schools on Friday, and on Saturday the Rotary Short Story competition awards and two workshops in the Library. A separate summary of the Schools programme has been circulated and its success owes much to the newly-formed SYP group under Colin Fleetwood's leadership.

Writing workshops for adults, tours of Martins the Printer (also on Friday), and the opening night Patrons' talk on Thursday.

On Friday five speaker events delivered by Zoom and the Dyad Productions joint event with the Maltings;

22 speaker events delivered live across five venues on Saturday and Sunday, of which four were sold out.

The live events were the first since 2019 and despite concern about post-covid reluctance, with the help of deliberately low ticket pricing (£5) audiences were strong and committed at even the smaller events. Book sales at events were the highest on record: on average, 29% of attendees bought a book.

Innovations in 2022 included the use for the first time of two informal venues (Pier Red and the Black and Gold Club) and for larger events the Baptist Church. All were considered a success for the events held there, although potential improvements in their technical set-up have been noted.

We also used EventBrite for the first time to sell tickets and distribute Zoom log-ons. Whilst challenging to a few older customers it was broadly successful and with more time in 2023 we can benefit from its marketing features and develop our knowledge of the system's technical aspects. Demographic data from EventBrite is limited but of the ticket-buyers who assessed an event, the cumulative ranking is 4.6 out of 5, based on 167 reviews.

An in-person box office and green room were successfully established in the Corner House Café, ideas that should be extended in future, and possibly deployed during Food and Heritage festivals. Despite concerns about reluctance, volunteer stewards were willing for all events. A number of new and generally younger interviewers and event hosts were introduced this year: all found the experience enjoyable, if testing, much assisted by a training session led by Gerry Foley in September.

As in previous years, a significant proportion of registrants for Zoom events (30%) did not join the session, a possibly argument for charging in future, to ensure attraction. Zoom audiences for all events were smaller than in 2021, which in turn were smaller than 2020. That said, attendance at live events ranged from 72-100% of prebooked tickets: even for Cleeves and AMS the figure was 85% and 92% respectively. Making it possible to refund tickets until hours (rather than days) before and possibly overbooking (like an airline) are under consideration.

# **BERWICK LITERARY FESTIVAL**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **Achievements and performance continued**

For whatever reason, but not least BLF's continuity in 2020 and 2021 when other festivals suspended events and in some cases folded, giving us a higher profile and with fewer opportunities for writers to speak, the newly-formed programming group assembled both many speakers of much higher profile than before and a cross-section of topics that attracted specific audiences (archaeology, military history, speedway). For the first time major publishers (e.g. Penguin, Transworld) invited us to pick from their autumn lists. We attracted significant Scottish speakers (AMS, Brookmyre, Jackson, Jamie) and need to promote more strongly to Scottish audiences in future.

Events were held in association with Berwick District Museum, Berwick Archives, and Berwick Music Series; for 2023 there is a prospect of linking with the KOSB Association.

Marketing was increasingly digital, using our own mailing list and social media. The former now includes 1431 names and 271 out of 460 2022 ticket buyers (ca 60%) were not previously on our list, which suggests we attracted a large number of first-timers, not "festival goers" but people who came to hear a specific speaker.

That said, a printed flyer is essential and beyond distribution to libraries, bookshops and museums within 50 mile radius, a number of the steering group delivered leaflets door-to-door in promising areas of the town and nearby villages (Ayton, Coldingham, East Ord, Norham). Quite possibly the banners around the town in the preceding week were as good a reminder as anything.

#### **Financial review**

The 2022 virtual Festival ran at a larger deficit than has been seen previously. Whilst income received has been similar to the previous year, the return to 'in-person' events has resulted in an increase in expenditure on contributors to both the main Festival events and the Schools programme. The CIO's funds remain adequate to support a festival for a year even if no income were received, a constant aim of the Trustees. Finally, the Trustees are grateful for the work of the Hon. Treasurer in preparing the accounts and for advice given throughout the year, and to the independent examiner of these accounts for his continued scrutiny of their correctness.

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be held at a level equivalent to one year's expenditure in order for the Festival to be sustainable. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

##### **Governance**

The CIO was established by a constitution on 22 August 2016.

The CIO has ten trustees who have delegated the running of the Festival to the Steering Group, of which some trustees are members.

Trustees act in a voluntary capacity and do not receive any remuneration. Trustees are appointed in accordance with the terms of the constitution.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### Governance continued

The trustees who served during the year were:

Professor Michael Wright	(Resigned 16 June 2022)
Canon Christopher M. Smith	
The Rt Revd Dr Stephen Platten	
Mr Michael Gallico	
Miss Lindsay Dalgliesh	
Mr Michael Fraser	(Resigned 25 November 2022)
Mr Nolan Dalrymple	
Miss Helen Wright	(Appointed 24 August 2022)
Mr Andrew Deuchar	(Appointed 24 August 2022)
Mrs Valerie Bistram	(Appointed 25 November 2022)
Ms Lucy Baxandall	(Appointed 25 November 2022)
Mr Scott Sherrard	(Appointed 12 December 2022)

New trustees are recruited and appointed by existing trustees. Copies of the CIO's constitution and other documentation are available to new trustees.

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Future plans

The Trustees intend to continue to build on the work previously carried out provide an ongoing benefit to the town. Preparations for the 10th Festival, which will take place from 12 - 15 October 2023, are well under way.

The trustees' report was approved by the Board of Trustees.



The Rt Revd Dr Stephen Platten  
Trustee

Dated: .....



Mr Michael Gallico  
Trustee

Dated: 14/8/23

# BERWICK LITERARY FESTIVAL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BERWICK LITERARY FESTIVAL

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I report to the trustees on my examination of the financial statements of Berwick Literary Festival (the CIO) for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.



**Laurence Pearson FCA**

5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

Dated: 14 August 2023

# BERWICK LITERARY FESTIVAL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Restricted funds	Total Unrestricted	Restricted	Total
	Notes	2022	2022	2022	2021	2021
		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	3	2,442	2,737	5,179	7,005	8,114
Charitable activities	4	10,458	-	10,458	6,244	6,244
<b>Total income</b>		<u>12,900</u>	<u>2,737</u>	<u>15,637</u>	<u>13,249</u>	<u>14,358</u>
<b>Expenditure on:</b>						
Charitable activities	5	21,157	2,737	23,894	14,788	15,897
<b>Net expenditure for the year/ Net movement in funds</b>		(8,257)	-	(8,257)	(1,539)	(1,539)
Fund balances at 1 January 2022		17,054	-	17,054	18,593	18,593
<b>Fund balances at 31 December 2022</b>		<u>8,797</u>	<u>-</u>	<u>8,797</u>	<u>17,054</u>	<u>17,054</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BERWICK LITERARY FESTIVAL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	8	1,875		783	
Cash at bank and in hand		7,322		16,821	
		<u>9,197</u>		<u>17,604</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(400)</u>		<u>(550)</u>	
Net current assets			<u>8,797</u>		<u>17,054</u>
<b>Income funds</b>					
Unrestricted funds			<u>8,797</u>		<u>17,054</u>
			<u>8,797</u>		<u>17,054</u>

The financial statements were approved by the Trustees on

16 August 2023

+   
The Rt Revd Dr Stephen Platten  
Trustee

  
Mr Michael Gallico  
Trustee

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

Berwick Literary Festival is a CIO, registered number 1168860.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.3 Income

Income is recognised when the CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period to which it relates.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% Straight Line
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# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies (Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

#### 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	617	-	617	2,755	-	2,755
Grants	-	2,737	2,737	2,500	1,109	3,609
Sponsorship	1,825	-	1,825	1,750	-	1,750
	<u>2,442</u>	<u>2,737</u>	<u>5,179</u>	<u>7,005</u>	<u>1,109</u>	<u>8,114</u>

### 4 Charitable activities

	2022	2021
	£	£
Patrons	3,925	4,050
Tickets	5,564	375
Gift Aid	969	1,819
	<u>10,458</u>	<u>6,244</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Charitable activities

	Direct charitable expenditure	Overhead expenses	Total 2022	Direct charitable expenditure	Overhead expenses	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Contributors' fees	4,176	-	4,176	3,730	-	3,730
Contributors' travel and accommodation	1,325	-	1,325	-	-	-
Patrons' events	703	-	703	143	-	143
Poetry illustration/ Children's events	4,142	-	4,142	1,282	-	1,282
Printing and advertising	-	3,278	3,278	-	3,024	3,024
Hall hire	929	-	929	-	-	-
Postage and stationery	-	10	10	-	81	81
Website and IT	-	727	727	-	1,083	1,083
Equipment hire	32	-	32	-	-	-
Ticket booking fees	901	-	901	-	-	-
Admin support	-	6,935	6,935	-	5,186	5,186
Other charitable expenditure	-	736	736	-	1,368	1,368
	<u>12,208</u>	<u>11,686</u>	<u>23,894</u>	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>
	<u>12,208</u>	<u>11,686</u>	<u>23,894</u>	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>
<b>Analysis by fund</b>						
Unrestricted funds	12,142	9,015	21,157	4,655	10,133	14,788
Restricted funds	66	2,671	2,737	500	609	1,109
	<u>12,208</u>	<u>11,686</u>	<u>23,894</u>	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>

### 6 Trustees

One trustee was reimbursed expenses of £440 from the CIO during the year (31 December 2021 £114). None of the trustees (or any persons connected to them) received any remuneration from the CIO during the year (31 December 2021 £Nil).

### 7 Employees

There were no employees during the year, but two part-time freelance administrators were retained.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>8 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year:		
Other debtors	1,875	-
Prepayments and accrued income	-	783
	<u>1,875</u>	<u>783</u>
<b>9 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	400	550
	<u>400</u>	<u>550</u>

### 10 Related party transactions

There were no disclosable related party transactions during the year.

**BERWICK LITERARY FESTIVAL**

England & Wales - Charity number 1168860

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# Accounts

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Charity Registration No. 1168860

**BERWICK LITERARY FESTIVAL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# BERWICK LITERARY FESTIVAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Professor Michael Wright Canon Christopher M. Smith Mr Michael Gallico Miss Lindsay Dalgliesh Mr Michael Fraser Mr Nolan Dalrymple The Rt Revd Dr Stephen Platten (Appointed 15 July 2021)
<b>Charity number</b>	1168860
<b>Principal address</b>	14 Ravensdowne Berwick upon Tweed TD15 1HX
<b>Independent examiner</b>	Laurence Pearson FCA 5 Tweed Street Berwick upon Tweed TD15 1NG
<b>Bankers</b>	TSB 47 Hide Hill Berwick upon Tweed Northumberland TD15 1EQ

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# BERWICK LITERARY FESTIVAL

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# **BERWICK LITERARY FESTIVAL**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

The trustees present their report and accounts for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

#### **Objectives and activities**

The CIO's objects are to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Berwick upon Tweed and the surrounding area, and such other activities as the trustees shall from time to time determine.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

#### **Achievements and performance**

The 8th Berwick Literary Festival ran successfully over the weekend of 14-17 October 2021. For a second year the continuing Covid-19 pandemic meant that when planning the programme in the spring it was clear that in-person events would be difficult to arrange, and a reduced programme was largely delivered by Zoom again. The expertise with Zoom events developed in 2020 was extended, not least by using the Webinar version of the software, which made the technical team's task a great deal simpler, although by suppressing individuals' cameras and microphones it made attending events feel much less 'personal'.

Eighteen speaker events were offered in a programme that as ever reflected the current concerns for environment, Covid, history, fiction, poetry, and some more eclectic choices. It is invidious to judge a festival by the 'big names' assembled but having Gordon Brown, William Dalrymple, Diarmaid MacCulloch, Salley Vickers and Andrew Lownie int. al. indicates that the Festival is achieving growing recognition as an outlet for speakers significant in their fields. Few of these would have been likely to attend in person so the challenge for future festivals is to entice to Berwick speakers of similar profile.

Sessions were freely available, donations were requested, and each event promoted Berwick extensively. Increasingly we secure the services of interviewers with a background in the topics discussed, which adds considerably to the flow of presentations.

As in previous years, a poetry- and a fiction-writing workshop launched the Festival on the Thursday.

Two live events were held in the Maltings: Dyad Production's Female Gothic on the Friday night and a reading by the Poet Laureate Simon Armitage on Saturday. Audiences for both were moderate, reflecting continuing 'covid caution', but those who attended greatly enjoyed the events.

Audiences were smaller in 2021 than in 2020 as 'Zoom fatigue' set in; some speakers have already put versions of their talks online, so the novelty is less; and by October 2021 it was possible to travel and go about, whereas in 2020 people were much more confined to home. The best assessment is that total "seats occupied" was about 20% lower than in 2020; that average age was lower (for the first time the majority of the audience was under 65), although it varied sharply according to the event; and that 50% of the audience was again from beyond the rivers Tyne or Forth, and this group will be unlikely to attend in-person in 2021. The vast majority of the audience attended only one event, being able to select their chosen speaker via Zoom.

Promotion of the Festival continued by online methods, with a much wider outreach than the format of posters and brochures could have achieved. The main source of information for attendees was the Festival's own mailing list and Twitter (used by many speakers to promote themselves). Recordings of nearly all 2021 sessions have been added to the Festival YouTube channel created in 2020, where they attract widely varying viewing figures.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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### **Achievements and performance continued**

Again we could not run live events in the town schools, but we offered two activities. The first, the Radius 2021 poetry competition, asked pupils to make a short film of, and write a poem about, a favourite place. Berwick Academy and Eyemouth High School won the prizes and Festival volunteers found themselves in a classroom presenting these. All seven first schools in the Berwick Partnership took part in the online short poetry workshops offered by Joseph Coelho and about 400 pupils and staff were in the audience for his two hour-long events. The output of the schools' events is also live on YouTube.

The Festival set up the Little Library by the Sea at the Little Beach car park, the most northerly in a Books by the Sea chain that is spreading along the Northumberland coast and (in 2022) up the Tweed valley and its tributaries. This is a year-round Festival asset that has proved popular, has been well-used since its siting and is maintained by two volunteers.

The Rotary Schools short story competition and poetry-reading in care homes were again suspended.

The number of Patrons increased further to 143 and their financial support is often beyond generous. Several Patrons-only online talks were staged, with Rosamund de la Hey of Main Street Trading Company in St Boswell's a particular success.

Despite the difficulties encountered by many businesses in the town during lockdowns, commercial sponsorship was offered generously. The Festival's remit to the wider town (e.g. through the schools' activity) was cited by sponsors as a reason to support it.

The largely unchanged 2020 Steering Group ran this 8th Festival but at the year's end a number of individuals stepped back and to deliver the 9th an enlarged Steering Group and a wider group of supporters will be necessary to deliver what is an increasingly complex event. The Trustees are particularly grateful to the members of the Steering Group, volunteers, administrative support, and all others who assist with the Festival throughout the year.

Relationships with the other three Autumn Festivals in Berwick have improved, especially with regard to joint marketing at the start of the year. In similar vein contacts have been built with regional publishers and potential partners that will add profile to BLF.

In summary, the Steering Group considers that a very successful Festival was offered in 2021 when many smaller festivals had been unable to restart or did so in a very low-key way; that our financial position is sustainable; and that adequate funding and the organisational capacity is in place for 2022 for a live festival (albeit with provision for Zoom events for speakers who cannot come to Berwick for any reason).

### **Financial review**

The 2021 virtual Festival ran at a small loss, which was envisaged, since part of the significant surplus generated in 2020 was applied to consultancy on marketing strategy and increased promotion. However the CIO's funds are more than adequate to support a festival for a year even if no income were received, a constant aim of the Trustees. Finally, the Trustees are grateful for the work of the Hon. Treasurer in preparing the accounts and for advice given throughout the year, not least for the swift collection of Gift Aid and managing the complexities of the GoFundMe system and PayPal; and to the independent examiner of these accounts for his continued scrutiny of their correctness.

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be held at a level equivalent to one year's expenditure in order for the Festival to be sustainable. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

---

#### Structure, governance and management

##### Governance

The CIO was established by a constitution on 22 August 2016.

The CIO has eight trustees who have delegated the running of the Festival to the Steering Group, of which some trustees are members.

Trustees act in a voluntary capacity and do not receive any remuneration. Trustees are appointed in accordance with the terms of the constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Professor Michael Wright	
Canon Christopher M. Smith	
Sir Philip Mawer	(Resigned 15 July 2021)
Ms Hilary O'Shea	(Resigned 15 July 2021)
Mr Michael Gallico	
Miss Lindsay Dalgliesh	
Mr Michael Fraser	
Mr Nolan Dalrymple	
The Rt Revd Dr Stephen Platten	(Appointed 15 July 2021)

New trustees are recruited and appointed by existing trustees. Copies of the CIO's constitution and other documentation are available to new trustees.

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that year.

In preparing these accounts, 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

##### Future plans

The Trustees intend to continue to build on the work previously carried out provide an ongoing benefit to the town. Preparations for the 9th Festival, which will take place from 13 - 16 October 2022, are well under way.

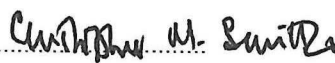
# BERWICK LITERARY FESTIVAL


## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees' report was approved by the Board of Trustees.

  
.....  
**Canon Christopher M. Smith**  
Trustee  
Dated: 29/6/22

  
.....  
**Mr Michael Gallico**  
Trustee  
Dated: 23/6/22

# BERWICK LITERARY FESTIVAL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BERWICK LITERARY FESTIVAL

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I report to the trustees on my examination of the financial statements of Berwick Literary Festival (the CIO) for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### Independent examiner's statement

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.



Laurence Pearson FCA

5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

Dated: 6 June 2022

# BERWICK LITERARY FESTIVAL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	7,005	1,109	8,114	7,612	2,149	9,761
Charitable activities	4	6,244	-	6,244	3,355	-	3,355
<b>Total income</b>		<u>13,249</u>	<u>1,109</u>	<u>14,358</u>	<u>10,967</u>	<u>2,149</u>	<u>13,116</u>
<b>Expenditure on:</b>							
Charitable activities	5	14,788	1,109	15,897	5,308	2,149	7,457
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(1,539)	-	(1,539)	5,659	-	5,659
Fund balances at 1 January 2021		<u>18,593</u>	<u>-</u>	<u>18,593</u>	<u>12,934</u>	<u>-</u>	<u>12,934</u>
<b>Fund balances at 31 December 2021</b>		<u><u>17,054</u></u>	<u><u>-</u></u>	<u><u>17,054</u></u>	<u><u>18,593</u></u>	<u><u>-</u></u>	<u><u>18,593</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# BERWICK LITERARY FESTIVAL


## BALANCE SHEET


AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Current assets</b>					
Debtors	8	783		4,445	
Cash at bank and in hand		16,821		14,519	
		<u>17,604</u>		<u>18,964</u>	
<b>Creditors: amounts falling due within one year</b>	9	(550)		(371)	
Net current assets			17,054		18,593
			<u>17,054</u>		<u>18,593</u>
<b>Income funds</b>					
Unrestricted funds			17,054		18,593
			<u>17,054</u>		<u>18,593</u>

The financial statements were approved by the Trustees on .....

  
Canon Christopher M. Smith  
Trustee

  
Mr Michael Gallico  
Trustee

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Berwick Literary Festival is a CIO, registered number 1168860.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.3 Income

Income is recognised when the CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

#### 1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period to which it relates.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% Straight Line
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# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

#### 1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	2,755	-	2,755	4,262	-	4,262
Grants	2,500	1,109	3,609	1,000	1,999	2,999
Sponsorship	1,750	-	1,750	2,350	150	2,500
	<u>7,005</u>	<u>1,109</u>	<u>8,114</u>	<u>7,612</u>	<u>2,149</u>	<u>9,761</u>

### 4 Charitable activities

	2021	2020
	£	£
Patrons	4,050	3,355
Tickets	375	-
Gift Aid	1,819	-
	<u>6,244</u>	<u>3,355</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Charitable activities

	Direct charitable expenditure	Overhead expenses	Total 2021	Direct charitable expenditure	Overhead expenses	Total 2020
	2021	2021		2020	2020	
	£	£	£	£	£	£
Contributors' fees	3,730	-	3,730	2,579	-	2,579
Patrons' events	143	-	143	114	-	114
Poetry illustration/ Children's events	1,282	-	1,282	100	-	100
Printing and advertising	-	3,024	3,024	-	2,107	2,107
Hall hire	-	-	-	61	-	61
Postage and stationery	-	81	81	-	-	-
Website and IT	-	1,083	1,083	-	403	403
Admin support	-	5,186	5,186	-	1,875	1,875
Other charitable expenditure	-	1,368	1,368	-	218	218
	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>
	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>
<b>Analysis by fund</b>						
Unrestricted funds	4,655	10,133	14,788	2,704	2,604	5,308
Restricted funds	500	609	1,109	150	1,999	2,149
	<u>5,155</u>	<u>10,742</u>	<u>15,897</u>	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>

### 6 Trustees

One trustee was reimbursed expenses of £114 from the CIO during the year (31 December 2020 £180). None of the trustees (or any persons connected to them) received any remuneration from the CIO during the year (31 December 2020 £Nil).

### 7 Employees

There were no employees during the year, but two part-time freelance administrators were retained.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

<b>8</b>	<b>Debtors</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	<b>Amounts falling due within one year:</b>		
	Other debtors	-	4,445
	Prepayments and accrued income	783	-
		<u>783</u>	<u>4,445</u>
		<u><u>783</u></u>	<u><u>4,445</u></u>
<b>9</b>	<b>Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
	Trade creditors	-	221
	Accruals and deferred income	550	150
		<u>550</u>	<u>371</u>
		<u><u>550</u></u>	<u><u>371</u></u>

### 10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended <sup>1</sup>	Balance at January 2021	Incoming resources	Resources expended	Balance at 31 December 2021
	£	£	£	£	£	£
Anonymous donation towards Schools' events	-	-	-	500	(500)	-
Berwick Town Council	1,999	(1,999)	-	609	(609)	-
Patrons' sponsorship of specific event	150	(150)	-	-	-	-
	<u>2,149</u>	<u>(2,149)</u>	<u>-</u>	<u>1,109</u>	<u>(1,109)</u>	<u>-</u>
	<u><u>2,149</u></u>	<u><u>(2,149)</u></u>	<u><u>-</u></u>	<u><u>1,109</u></u>	<u><u>(1,109)</u></u>	<u><u>-</u></u>

### 11 Related party transactions

There were no disclosable related party transactions during the year.

**BERWICK LITERARY FESTIVAL**

England & Wales - Charity number 1168860

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# Accounts

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Charity Registration No. 1168860

**BERWICK LITERARY FESTIVAL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2020**

# BERWICK LITERARY FESTIVAL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Professor Michael Wright  
Canon Christopher M. Smith  
Sir Philip Mawer  
Ms Hilary O'Shea  
Mr Michael Gallico  
Miss Lindsay Dalgliesh  
Mr Michael Fraser  
Mr Nolan Dalrymple

(Appointed 18 May 2020)  
(Appointed 18 May 2020)

### Charity number

1168860

### Principal address

14 Ravensdowne  
Berwick upon Tweed  
TD15 1HX

### Independent examiner

Laurence Pearson FCA  
5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

### Bankers

TSB  
47 Hide Hill  
Berwick upon Tweed  
Northumberland  
TD15 1EQ

# BERWICK LITERARY FESTIVAL

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Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 12

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# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

---

The trustees present their report and accounts for the period ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

### Objectives and activities

The CIO's objects are to advance education by promoting and providing opportunities for the appreciation, understanding and enjoyment of literature and the arts, in particular through the promotion and running of a literary festival in Berwick upon Tweed and the surrounding area, and such other activities as the trustees shall from time to time determine.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the CIO should undertake.

### Achievements and performance

The 7th Berwick Literary Festival took place successfully on 15-18 October 2020 despite the Covid-19 pandemic. The original plans were for a four-, rather than the established three-day event, with the inclusion of two writing workshops and more parallel sessions totalling nearly 40 events.

It became obvious in April that it would be difficult, at least, to run the previous pattern of in-person talks and the Steering Group (SG) worked very hard to present a smaller (in terms of the number of events – 17) programme online, using Zoom. This event ran successfully, with minimal technical difficulty and to considerable acclaim (when many other book festivals did not run). Sessions were freely available, donations were requested, and each event promoted Berwick extensively. The calibre of speakers was generally higher than before, the range of topics as diverse, and specialist interviewers added considerably to many presentations.

There is difficulty in calculating the exact audience for an online event (one registration may cover a family, for example) but the final audience in terms of "seats occupied" was ca 70% higher than 2019, for fewer than half the number of events. Importantly, whereas 40% of 2019 registrants were from Berwick and only 13% from outside the Tyne-to-Forth area, in 2020 those proportions were 17% and 50%, with 10% of audiences from outside the UK. (In 2019 there was only one known non-UK attendee, a Dutchman who took shelter from the heavy rain).

Promotion of the Festival moved significantly to online methods, with a much wider outreach than the format of posters and brochures could have achieved and was rewarded by much larger audiences. Since the Festival a YouTube channel has been created by individual SG members' enterprise, hosting the majority of sessions recorded in October and a short promotional video for the Festival overall.

Unfortunately it was impossible to run events in schools, although Harry Baker, a poet who performed during the Festival, subsequently recorded workshop material that was provided to the town's schools. The Rotary Schools short story competition and poetry-reading in care homes had to be suspended until 2021. *Wilson's Tales* was brought into the fold with an entertaining online event.

During the year the Festival made significant improvements to its operations that will stand it in good stead for 2021 and beyond. The technical knowledge of running online events will be of great value in the future; the Festival website is now under our control and updated; we have a donation model in place; a mailing list of over 900 contacts has been built; and contacts have been built with hospitality industry and bookshops.

The number of Patrons increased by 36 (over 40%) and a much higher percentage attended Festival events. A programme of Patrons' online talks started, which have been well-attended (and which proved useful rehearsals in 2020!). This scheme is a great asset and envied by the other Autumn Festivals.

# **BERWICK LITERARY FESTIVAL**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE PERIOD ENDED 31 DECEMBER 2020**

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### **Achievements and performance continued**

Despite the difficulties encountered by many businesses in the town during lockdowns, commercial sponsorship was offered generously. The Festival's remit to the wider town (e.g. through the schools' activity) was cited by sponsors as a reason to support it.

Hitherto, the availability of sufficient income to mount the various elements of the Festival has been a key issue facing the Steering Group and, by definition, the Trustees. We now have sufficient experience of monitoring expenditure to be able to estimate the cost of the Festival in either format and the income necessary to support it. The 2020 Festival operated at a notable surplus and the CIO retains assets equal to at least a full year's expenditure, which has been an aim of the Trustees.

At the start of 2020 Chairmanship of the Steering Group passed from Professor Michael Wright to Michael Gallico and there was significant change to form a larger and energised Steering Group and a wider group of supporters. The Trustees are particularly grateful to the members of the Steering Group, volunteers, administrative support and all others who assist with the Festival throughout the year.

Relationships with the other three Autumn Festivals in Berwick have improved, especially with regard to joint marketing at the start of the year. In similar vein contacts have been built with regional publishers and potential partners that will add profile to BLF.

In summary, the Steering Group considers that a very successful Festival was offered in 2020, that our financial position is sustainable and that adequate funding and the organisational capacity is in place for 2021 for a festival in either live or online format (or both), conscious that the BLF should contribute to the economy of the town.

### **Financial review**

The 2020 virtual Festival has generated a significant surplus, primarily due to the generous donations made by those attending the virtual events and reduced expenditure because of fewer speakers and no travel costs or venue hire. This report is for a shortened period of 10 months, to better bring income and expenditure in line with the operation of the Festival: future reports will be for the calendar year and the Trustees are grateful for the work of the Hon. Treasurer in preparing the accounts and for advice given throughout the year.

It is the policy of the CIO that unrestricted funds which have not been designated for a specific use should be held at a level equivalent to one year's expenditure in order for the Festival to be sustainable. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the CIO's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the CIO is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

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

#### **Governance**

The CIO was established by a constitution on 22 August 2016.

The CIO has eight trustees who have delegated the running of the Festival to the Steering Group, of which some trustees are members.

Trustees act in a voluntary capacity and do not receive any remuneration. Trustees are appointed in accordance with the terms of the constitution.

# BERWICK LITERARY FESTIVAL

## TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 DECEMBER 2020

### Governance continued

The trustees who served during the period and up to the date of signature of the financial statements were:

Professor Michael Wright  
Canon Christopher M. Smith

Sir Philip Mawer  
Lady Zoreen Hill

Ms Hilary O'Shea

(Resigned 18 May 2020)

Mr Michael Gallico

Miss Lindsay Dalgliesh

Mr Michael Fraser

(Appointed 18 May 2020)

Mr Nolan Dalrymple

(Appointed 18 May 2020)

New trustees are recruited and appointed by existing trustees. Copies of the CIO's constitution and other documentation are available to new trustees.

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the CIO and of the incoming resources and application of resources of the CIO for that period.

In preparing these accounts, the trustees are required to:

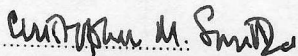
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the CIO and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Future plans

The Trustees intend to continue to build on the work previously carried out provide an ongoing benefit to the town. Preparations for the 8th Festival, which will take place from 14 - 17 October 2021, are well under way.

The trustees' report was approved by the Board of Trustees.



Canon Christopher M. Smith

Trustee

Dated: 20<sup>th</sup> July 2021



Mr Michael Gallico

Trustee

Dated: 27/7/21

# BERWICK LITERARY FESTIVAL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BERWICK LITERARY FESTIVAL

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I report to the trustees on my examination of the financial statements of Berwick Literary Festival (the CIO) for the period ended 31 December 2020.

#### **Responsibilities and basis of report**

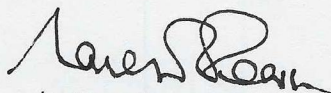
As the trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

#### **Independent examiner's statement**

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

- 1 accounting records were not kept in respect of the CIO as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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.



Laurence Pearson FCA

5 Tweed Street  
Berwick upon Tweed  
TD15 1NG

Dated: 25 June 2021

# BERWICK LITERARY FESTIVAL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	7,612	2,149	9,761	2,711	5,100	7,811
Charitable activities	4	3,355	-	3,355	9,623	-	9,623
<b>Total income</b>		<u>10,967</u>	<u>2,149</u>	<u>13,116</u>	<u>12,334</u>	<u>5,100</u>	<u>17,434</u>
<b>Expenditure on:</b>							
Charitable activities	5	5,308	2,149	7,457	13,109	5,100	18,209
<b>Net movement in funds</b>		<u>5,659</u>	<u>-</u>	<u>5,659</u>	<u>(775)</u>	<u>-</u>	<u>(775)</u>
Fund balances at 29 February 2020		<u>12,934</u>	<u>-</u>	<u>12,934</u>	<u>13,709</u>	<u>-</u>	<u>13,709</u>
<b>Fund balances at 31 December 2020</b>		<u><u>18,593</u></u>	<u><u>-</u></u>	<u><u>18,593</u></u>	<u><u>12,934</u></u>	<u><u>-</u></u>	<u><u>12,934</u></u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

# BERWICK LITERARY FESTIVAL

## BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020		2020	
		£	£	£	£
<b>Current assets</b>					
Debtors				484	
Cash at bank and in hand	8	4,445		14,180	
		14,519			
		<u>18,964</u>		<u>14,664</u>	
<b>Creditors: amounts falling due within one year</b>					
	9	(371)		(1,730)	
Net current assets			<u>18,593</u>		<u>12,934</u>
<b>Income funds</b>					
Unrestricted funds			<u>18,593</u>		<u>12,934</u>
			<u>18,593</u>		<u>12,934</u>

The financial statements were approved by the Trustees on 15<sup>th</sup> July 2021

Christopher M. Smith  
 Canon Christopher M. Smith  
 Trustee

Mr Michael Gallico  
 Mr Michael Gallico  
 Trustee

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

Berwick Literary Festival is a CIO, registered number 1168860.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the CIO's Constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The CIO is a Public Benefit Entity as defined by FRS 102.

The CIO has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

#### 1.3 Income

Income is recognised when the CIO 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 CIO has been notified of the donation, unless performance conditions require deferral of the amount.

#### 1.4 Expenditure

Expenditure is recognised in the period to which it relates.

#### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment	33% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### 1.7 Financial instruments

The CIO has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the CIO's balance sheet when the CIO becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the CIO's contractual obligations expire or are discharged or cancelled.

### 2 Critical accounting estimates and judgements

In the application of the CIO's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 3 Donations and legacies

	Unrestricted funds 31 Dec 2020 £	Restricted funds 31 Dec 2020 £	Total 31 Dec 2020 £	Unrestricted funds 28 Feb 2020 £	Restricted funds 28 Feb 2020 £	Total 28 Feb 2020 £
Donations and gifts	4,262	-	4,262	461	-	461
Grants	1,000	1,999	2,999	1,500	4,750	6,250
Sponsorship	2,350	150	2,500	750	350	1,100
	<u>7,612</u>	<u>2,149</u>	<u>9,761</u>	<u>2,711</u>	<u>5,100</u>	<u>7,811</u>

### 4 Charitable activities

	31 December 2020 £	28 February 2020 £
Patrons		
Tickets	3,355	2,530
Gift Aid	-	6,669
	-	424
	<u>3,355</u>	<u>9,623</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 5 Charitable activities

	Direct charitable expenditure 31 Dec 2020 £	Overhead Expenses 31 Dec 2020 £	Total 31 Dec 2020 £	Direct charitable expenditure 28 Feb 2020 £	Overhead Expenses 28 Feb 2020 £	Total 28 Feb 2020 £
Contributors' fees	2,579	-	2,579	4,529	-	4,529
Contributors' travel and accommodation	-	-	-	866	-	866
Patrons' events	114	-	114	-	-	-
Poetry illustration/ Children's events	100	-	100	3,822	-	3,822
Printing and advertising	-	2,107	2,107	-	1,991	1,991
Hall hire	61	-	61	965	-	965
Postage and stationery	-	-	-	-	89	89
Website and IT	-	403	403	-	907	907
Equipment hire	-	-	-	65	-	65
Wine/flowers	-	-	-	-	27	27
Other direct event costs	-	-	-	261	-	261
Charges/commission	-	-	-	833	-	833
Admin support	-	1,875	1,875	-	3,450	3,450
Other charitable expenditure	-	218	218	-	404	404
	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>	<u>11,341</u>	<u>6,868</u>	<u>18,209</u>
	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>	<u>11,341</u>	<u>6,868</u>	<u>18,209</u>
<b>Analysis by fund</b>						
Unrestricted funds	2,704	2,604	5,308	7,961	5,148	13,109
Restricted funds	150	1,999	2,149	3,380	1,720	5,100
	<u>2,854</u>	<u>4,603</u>	<u>7,457</u>	<u>11,341</u>	<u>6,868</u>	<u>18,209</u>

### 6 Trustees

One trustee was reimbursed expenses of £114 from the CIO during the period (28 February 2020 £180). None of the trustees (or any persons connected to them) received any remuneration from the CIO during the year (28 February 2020 £Nil).

### 7 Employees

There were no employees during the period, but a part-time freelance administrator was retained.

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

### 8 Debtors

	31 December 2020	28 February 2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	4,445	423
Prepayments and accrued income	-	61
	<u>4,445</u>	<u>484</u>

### 9 Creditors: amounts falling due within one year

	Notes	31 December 2020	28 February 2020
		£	£
Deferred income	10	-	1,580
Trade creditors		221	-
Accruals and deferred income		150	150
		<u>371</u>	<u>1,730</u>

### 10 Deferred income

	2020	2020
	£	£
Other deferred income	-	1,580
	<u>-</u>	<u>1,580</u>

### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 29 February 2020	Incoming resources	Resources expended	Balance at 31 December 2020
	£	£	£	£	£	£
Community Foundation - Berwick Academy events	1,000	(1,000)	-	-	-	-
Berwick Town Council	3,750	(3,750)	-	1,999	(1,999)	-
Longridge Towers School sponsorship	350	(350)	-	-	-	-
Patrons' sponsorship of specific event	-	-	-	150	(150)	-
	<u>5,100</u>	<u>(5,100)</u>	<u>-</u>	<u>2,149</u>	<u>(2,149)</u>	<u>-</u>

# BERWICK LITERARY FESTIVAL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

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### 12 Related party transactions

There were no disclosable related party transactions during the period.

# BERWICK LITERARY FESTIVAL

## DETAILED INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD ENDED 31 DECEMBER 2020

	Period to 31 December 2020 £	Year to 28 February 2020 £
<b>Donations and legacies</b>		
Donations	4,262	461
Grants - unrestricted	1,000	1,500
Sponsorship	2,350	750
Grants - restricted	1,999	4,750
Sponsorship - restricted	150	350
	9,761	7,811
<b>Incoming resources from charitable activities</b>		
Patrons	3,355	2,530
Tickets	-	6,669
Gift Aid	-	424
	3,355	9,623
<b>Total incoming resources</b>	13,116	17,434
<b><u>Resources expended</u></b>		
<b>Direct charitable expenditure</b>		
Contributors' fees	2,429	3,114
Contributors - restricted	150	1,415
Contributors' travel and accommodation	-	866
Patrons' events	114	-
Schools' events	100	2,822
Schools' events - restricted	-	1,000
Hall hire	61	-
Hall hire - restricted	-	965
Equipment	-	65
Other direct event costs	-	261
Charge/commission	-	833
	(2,854)	(11,341)
<b>Balance Carried Forward</b>	10,262	6,093

# BERWICK LITERARY FESTIVAL

## DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED) FOR THE PERIOD ENDED 31 DECEMBER 2020

	Period to 31 December 2020	Year to 28 February 2020
<b>Overhead Expenses</b>		
Printing and advertising	108	1,020
Printing and advertising - restricted	1,999	971
Postage and stationery	-	89
Website and IT	403	158
Website and IT - restricted	-	749
Wine/flowers	-	27
Admin support	1,875	3,450
Insurance	218	254
Other costs	-	150
	<u>(4,603)</u>	<u>(6,868)</u>
<b>Surplus/(Deficit) for the period</b>	<u><u>5,659</u></u>	<u><u>(775)</u></u>