

BERWICK VISITOR CENTRE (WALKERGATE)

England & Wales · Charity number 1188885

Details

Status Registered

Legal form CIO

Registered 2020-04-02

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

Contact

Address Berwick Visitor Centre
Walkergate
Berwick Upon Tweed
TD15 1DS

Phone 07354056068

Email berwickvisitorcentre@gmail.com

Website <https://www.facebook.com/BerwickVisitorCentre/>

Activities

Objects: TO PROMOTE ART FOR THE BENEFIT OF THE PUBLIC BY THE ESTABLISHMENT AND MAINTENANCE OF BERWICK VISITOR CENTRE (WALKERGATE).

Activities: The Charity operates the Berwick Visitor Centre in Walkergate Berwick-upon-Tweed for the benefit of locals and visitors alike. The Visitor Centre, through its audio visual presentations and permanent and temporary exhibits, educates and informs locals, visitors and school pupils of the history of Berwick and its current facilities.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,411	£39,226	-	-
2024-03-31	£36,824	£36,558	-	-
2023-03-31	£40,801	£41,567	-	-
2022-03-31	£44,687	£44,605	-	-
2021-03-31	£43,323	£41,275	-	-

Trustees

Name	Role	Appointed
Christopher Hardie	Chair	2020-04-02
Andrew Wylie Hardie		2020-04-02
JONATHAN MARK LANG		2020-04-02
Michael William Greener		2020-04-02

BERWICK VISITOR CENTRE (WALKERGATE)

England & Wales - Charity number 1188885

Accounts

Berwick Visitor Centre (Walkergate) CIO

Report and Financial Statements

for the year ended

31st March 2025

Charity No: 1188885

Berwick Visitor Centre (Walkergate) CIO

Reference and Administrative Information

Board of trustees	Christopher Hardie Jonathan Mark Lang Councillor Michael William Greener Andrew Wylie Hardie
Principal office bearers	Christopher Hardie Chairperson Cllr Michael William Greener Treasurer
Principal address	Berwick Visitor Centre Walkergate Berwick Upon Tweed TD15 1DS
Registered charity number	1188885
Independent Examiner	Gillian Adamson CA CTA Rennie Welch LLP Academy House Shedden Park Road Kelso TD5 7AL

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees for the year ended 31st March 2025

The trustees present their report with the financial statements for the year ended 31st March 2025. The trustees who served during the year and up to the date of this report are set out on the Reference and Administrative Information page.

Structure, governance and management

Governing document

Berwick Visitor Centre (Walkergate) CIO is administered and managed in accordance with its constitution dated 2nd April 2020.

Appointment and recruitment of Trustees

The officers and committee members are elected for three years at the annual general meeting. Retiring officers and committee members are eligible for re-election unless they have already served on the committee, in any capacity, for six consecutive years.

Risk management

The committee members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate any exposure to the major risks.

Objectives and activities

Charitable objectives

To promote art for the benefit of the public by the establishment and maintenance of Berwick Visitor Centre (Walkergate).

Public benefit

In considering the operation, achievement and performance and finances of Berwick Visitor Centre (Walkergate) CIO, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charities Commission.

Achievements and performance

Charitable activities

The format and running of the Visitor Centre continued in the same format as had been established in previous years as this is seen as the optimal way of coping with the large numbers passing through the Centre on a daily basis with minimal staff.

The Visitor Centre continues to pursue its core charitable role of providing local residents and visitors insight into the art, history and culture of the town of Berwick. All facilities and public services are provided free to users.

The paid for facilities of the café and shop allows the Centre to be able to maintain its financial viability.

Financial Review

It should be noted that the Financial Statements have been prepared on a Receipts and Payments basis rather than a Fully Accrued basis, which means that the Statements reflect the cash at bank and in hand at the beginning and end of the year.

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees (continued) for the year ended 31st March 2025

Review of financial position

The deficit for the year on the unrestricted general fund was £6,015 (2024 - Deficit of £2,234). The negative balance on unrestricted funds at 31st March 2025 amounted to £9,885 (2024 - £3,870). The balance on the unrestricted fund is not enough to cover the liabilities noted on the Statement of Balances, however the trustees have confirmed that they will not take reimbursement of amounts due to them, until funds allow.

Reserves policy

The committee has considered the amount of reserves to hold. The trustees are hoping that demand and opportunities to promote the venue will continue to increase. The trustees consider the overall reserves balance to be appropriate to allow them to continue to meet their charitable objectives.

Plans for future periods

Berwick Visitor Centre is working with the other tourist information providers in the area in an attempt to improve the information and presentation.

Reviewing and changing the displays and exhibits is an ongoing objective to ensure continuing relevance, impact and benefit of the Centre.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Berwick Visitor Centre during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of Berwick Visitor Centre at that time. This must be done to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees and signed on their behalf by:



Christopher Hardie - Chairperson

28th January 2026

Date

Independent Examiner's Report to the Trustees of Berwick Visitor Centre (Walkergate) CIC

I report on the accounts of the charity for the period ended 31st March 2025 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Gillian Adamson

Gillian Adamson CA CTA
Independent Examiner
Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: *28th January 2026*

Berwick Visitor Centre (Walkergate) CIO

Receipts and Payments Account
for the year ended 31st March 2025

	Note	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
Receipts					
Grants and donations	3	999	6,200	7,199	3,246
Activities for generating funds	4	32,212	-	32,212	33,578
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
Total Receipts		33,211	6,200	39,411	36,824
Payments					
Activities for generating funds	7	36,960	-	36,960	36,040
Asset purchases	7	-	-	-	-
Governance costs	7	2,266	-	2,266	518
Total Payments		39,226	-	39,226	36,558
Excess of receipts over payments for the year before transfers		(6,015)	6,200	185	266
Transfer		-	-	-	-
Excess of receipts over payments for the year		(6,015)	6,200	185	266
Total funds brought forward		(3,870)	5,500	1,630	1,364
Total funds carried forward		(9,885)	11,700	1,815	1,630

Berwick Visitor Centre (Walkergate) CIO

Statement of Balances
as at 31st March 2025

Note	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
<u>Bank & Deposit Balances</u>				
Bank and deposit balances brought forward	(3,870)	5,500	1,630	1,364
Movement in year:				
Excess of Receipts over Payments for the year	(6,015)	6,200	185	266
Bank and deposit balances carried forward	<u>(9,885)</u>	<u>11,700</u>	<u>1,815</u>	<u>1,630</u>
<u>Fixed Assets</u>				
Fixtures & fittings	1,996	-	1,996	2,350
	<u>1,996</u>	<u>-</u>	<u>1,996</u>	<u>2,350</u>
<u>Debtors</u>				
Scottish Power	507	-	507	1,496
	<u>507</u>	<u>-</u>	<u>507</u>	<u>1,496</u>
<u>Liabilities</u>				
Expenses due to Trustees	15,964	11,700	27,664	21,464
Accountancy fees	1,425	-	1,425	1,658
Staff costs	226	-	226	478
Social security and other taxes	428	-	428	10
	<u>18,043</u>	<u>11,700</u>	<u>29,743</u>	<u>23,610</u>

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



Christopher Hardie - Chairperson

28th January 2026

Date



Councillor Michael William Greener

28th January 2026

Date

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts for the year ended 31st March 2025

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Trustees. The principal accounting policies are as follows:

Accounting Convention

The Accounts are prepared in accordance with the terms of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

Income and Expenditure

Income and Expenditure are accounted for on a cash basis.

Capital Expenditure

All repairs and maintenance are charged to the general fund and any items of a capital nature are written off to revenue.

Fund Accounting

The General fund is an unrestricted fund, which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted fund represents donations received from one of the trustees to assist with the cash flow of the charity. This will be repaid once funds are available.

2. Trustees' Remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2025.

Trustees' expenses

During the year ended 31st March 2025 (2024 - £NIL) no trustees received reimbursement of any expenses.

3. Grants and donations

	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
General donations	999	-	999	746
Donation from trustee	-	6,200	6,200	2,500
	<u>999</u>	<u>6,200</u>	<u>7,199</u>	<u>3,246</u>

4. Activities for generating funds

	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
Sales of coffee and sundries	31,393	-	31,393	32,411
Room hire	819	-	819	1,167
	<u>32,212</u>	<u>-</u>	<u>32,212</u>	<u>33,578</u>

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts (continued)
for the year ended 31st March 2025

5. Income from charitable activities	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
Charitable income	-	-	-	-
6. Investment income	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
Bank interest received	-	-	-	-
7. Analysis of Payments	2025 Unrestricted fund £	2025 Restricted fund £	2025 Total funds £	2024 Total funds £
Activities for generating funds				
Purchases	12,598	-	12,598	11,511
Wages	21,033	-	21,033	21,701
Insurance	766	-	766	646
Heat and light	1,206	-	1,206	1,182
Postage and stationery	25	-	25	48
Advertising	290	-	290	290
Repairs and replacements	679	-	679	606
Sundries	363	-	363	56
	<u>36,960</u>	<u>-</u>	<u>36,960</u>	<u>36,040</u>
Asset purchases				
Fixtures and fittings	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Governance costs				
Accountancy fees	2,266	-	2,266	518
	<u>2,266</u>	<u>-</u>	<u>2,266</u>	<u>518</u>
	<u>39,226</u>	<u>-</u>	<u>39,226</u>	<u>36,558</u>

BERWICK VISITOR CENTRE (WALKERGATE)

England & Wales - Charity number 1188885

Accounts

Berwick Visitor Centre (Walkergate) CIO

Report and Financial Statements

for the year ended

31st March 2023

Charity No: 118885

Berwick Visitor Centre (Walkergate) CIO

Reference and Administrative Information

Board of trustees	Christopher Hardie Jonathan Mark Lang Councillor Michael William Greener Andrew Wylie Hardie
Principal office bearers	Christopher Hardie Chairperson Cllr Michael William Greener Treasurer
Principal address	Berwick Visitor Centre Walkergate Berwick Upon Tweed TD15 1DS
Registered charity number	1188885
Independent Examiner	Gillian Adamson CA CTA Rennie Welch LLP Academy House Shedden Park Road Kelso TD5 7AL

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees **for the year ended 31st March 2023**

The trustees present their report with the financial statements for the year ended 31st March 2023. The trustees who served during the year and up to the date of this report are set out on the Reference and Administrative Information page.

Structure, governance and management

Governing document

Berwick Visitor Centre (Walkergate) CIO is administered and managed in accordance with its constitution dated 2nd April 2020.

Appointment and recruitment of Trustees

The officers and committee members are elected for three years at the annual general meeting. Retiring officers and committee members are eligible for re-election unless they have already served on the committee, in any capacity, for six consecutive years.

Risk management

The committee members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate any exposure to the major risks.

Objectives and activities

Charitable objectives

To promote art for the benefit of the public by the establishment and maintenance of Berwick Visitor Centre (Walkergate).

Public benefit

In considering the operation, achievement and performance and finances of Berwick Visitor Centre (Walkergate) CIO, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charities Commission.

Achievements and performance

Charitable activities

The period under review has seen the Berwick Visitor Centre (Walkergate) CIO in its third year of operation. The format and running of the Visitor Centre continued in the same format as had been established following the covid lockdown as this is seen to be the best way of managing the large numbers passing through the Centre on a daily basis.

The Visitor Centre continues to pursue its core charitable role of providing local residents and visitors insight into the art, history and culture of the town of Berwick. All facilities and public services are provided free to users.

The paid for facilities of the café and shop allows the Centre to be able to maintain its financial viability.

Financial Review

It should be noted that the Financial Statements have been prepared on a Receipts and Payments basis rather than a Fully Accrued basis, which means that the Statements reflect the balance on the Bank Current Account at the beginning and end of the year.

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees (continued) for the year ended 31st March 2023

Review of financial position

The deficit for the year on the unrestricted general fund was £3,766 (2022 - Surplus of £82). The negative balance on unrestricted funds at 31st March 2023 amounted to £1,636 (2022 - Positive £2,130). This is not enough to cover the liabilities due, however the trustees have confirmed that they will not take reimbursement of amounts due to them, until funds allow.

Reserves policy

The committee has considered the amount of reserves to hold. With the expected reduction in covid restrictions the trustees are hoping that demand and opportunities to promote the venue will increase. The trustees consider the reserves balance to be appropriate to allow them to continue to meet their charitable objectives.

Plans for future periods

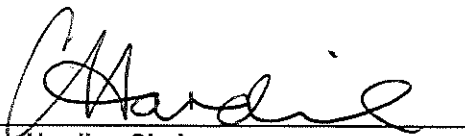
Enlarging and improving the displays and exhibits is an ongoing objective to ensure continuing relevance, impact and benefit of the Centre.

It is hoped to improve the lighting and heating while reducing CO2 and improving access to the upstairs Community areas of the Centre for less abled users are objectives for which funding is being sought to enable this.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Berwick Visitor Centre during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of Berwick Visitor Centre at that time. This must be done to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees and signed on their behalf by:



Christopher Hardie - Chairperson

13th November 2023

Date

Independent Examiner's Report to the Trustees of Berwick Visitor Centre (Walkergate) CIO

I report on the accounts of the charity for the period ended 31st March 2023 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Gill Adamson

Gillian Adamson CA CTA
Independent Examiner
Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: *13th November 2023*

Berwick Visitor Centre (Walkergate) CIO

Receipts and Payments Account
for the year ended 31st March 2023

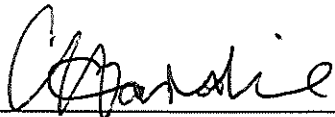
		2023	2023	2023	2022
		Unrestricted	Restricted	Total	Total
		fund	fund	funds	funds
	Note	£	£	£	£
<u>Receipts</u>					
Grants and donations	3	1,947	3,000	4,947	8,000
Activities for generating funds	4	35,854	-	35,854	36,687
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
<u>Total Receipts</u>		37,801	3,000	40,801	44,687
<u>Payments</u>					
Activities for generating funds	7	41,567	-	41,567	42,277
Asset purchases	7	-	-	-	120
Governance costs	7	-	-	-	2,208
<u>Total Payments</u>		41,567	-	41,567	44,605
Excess of receipts over payments for the year before transfers		(3,766)	3,000	(766)	82
Transfer		-	-	-	-
Excess of receipts over payments for the year		(3,766)	3,000	(766)	82
Total funds brought forward		2,130	-	2,130	2,048
Total funds carried forward		(1,636)	3,000	1,364	2,130

Berwick Visitor Centre (Walkergate) CIO

Statement of Balances
as at 31st March 2023

	2023	2023	2023	2022
Note	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
<u>Bank & Deposit Balances</u>				
Bank and deposit balances brought forward	2,130	-	2,130	2,048
Movement in year:				
Excess of Receipts over Payments for the year	(3,766)	3,000	(766)	82
Bank and deposit balances carried forward	<u>(1,636)</u>	<u>3,000</u>	<u>1,364</u>	<u>2,130</u>
<u>Fixed Assets</u>				
Fixtures & fittings	2,764	-	2,764	3,253
	<u>2,764</u>	<u>-</u>	<u>2,764</u>	<u>3,253</u>
<u>Debtors</u>				
Scottish Power	3,699	-	3,699	-
	<u>3,699</u>	<u>-</u>	<u>3,699</u>	<u>-</u>
<u>Liabilities</u>				
Expenses due to Trustees	15,964	3,000	18,964	11,427
Accountancy fees	934	-	934	-
Social security and other taxes	118	-	118	33
	<u>17,016</u>	<u>3,000</u>	<u>20,016</u>	<u>11,460</u>

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



Christopher Hardie - Chairperson

13th November 2023

Date



Councillor Michael William Greener

13th November 2023

Date

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts

for the year ended 31st March 2023

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Trustees. The principal accounting policies are as follows:

Accounting Convention

The Accounts are prepared in accordance with the terms of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

Income and Expenditure

Income and Expenditure are accounted for on a cash basis.

Capital Expenditure

All repairs and maintenance are charged to the general fund and any items of a capital nature are written off to revenue.

Fund Accounting

The General fund is an unrestricted fund, which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The restricted fund represents donations received from one of the trustees to assist with the cash flow of the charity. This will be repaid once funds are available.

2. Trustees' Remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2023.

Trustees' expenses

During the year ended 31st March 2022, expenses totalling £nil (2022 - £41) were reimbursed to one trustee, however at the year end £18,964 was due to be reimbursed to one trustee for set up costs and expenses incurred on behalf of the charity.

3. Grants and donations

	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
General donations	1,947	-	1,947	-
NCC	-	-	-	8,000
Donation from trustee	-	3,000	3,000	-
	<u>1,947</u>	<u>3,000</u>	<u>4,947</u>	<u>8,000</u>

4. Activities for generating funds

	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
Sales of coffee and sundries	35,197	-	35,197	34,928
Room hire	657	-	657	1,759
	<u>35,854</u>	<u>-</u>	<u>35,854</u>	<u>36,687</u>

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts (continued)
for the year ended 31st March 2023

5. Income from charitable activities	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
Charitable income	-	-	-	-

6. Investment income	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
Bank interest received	-	-	-	-

7. Analysis of Payments	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
Activities for generating funds				
Purchases	10,963	-	10,963	11,828
Wages	23,890	-	23,890	23,166
Coronavirus Job Retention Scheme	-	-	-	(1,054)
Insurance	-	-	-	3,098
Heat and light	4,946	-	4,946	4,656
Postage and stationery	45	-	45	38
Advertising	275	-	275	445
Repairs and replacements	1,436	-	1,436	100
Sundries	12	-	12	-
	<u>41,567</u>	<u>-</u>	<u>41,567</u>	<u>42,277</u>
Asset purchases				
Fixtures and fittings	-	-	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>
Governance costs				
Accountancy fees	-	-	-	2,208
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,208</u>
	<u>41,567</u>	<u>-</u>	<u>41,567</u>	<u>44,605</u>

BERWICK VISITOR CENTRE (WALKERGATE)

England & Wales - Charity number 1188885

Accounts

Berwick Visitor Centre (Walkergate) CIO

Report and Financial Statements

for the year ended

31st March 2022

Charity No: 1188885

Berwick Visitor Centre (Walkergate) CIO

Reference and Administrative Information

Board of trustees	Christopher Hardie Jonathan Mark Lang Councillor Michael William Greener Andrew Wylie Hardie
Principal office bearers	Christopher Hardie Chairperson Cllr Michael William Greener Treasurer
Principal address	Berwick Visitor Centre 18 Castle Terrace Berwick Upon Tweed TD15 1NP
Registered charity number	1188885
Independent Examiner	Gillian Adamson CA CTA Rennie Welch LLP Academy House Shedden Park Road Kelso TD5 7AL

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees **for the year ended 31st March 2022**

The trustees present their report with the financial statements for the year ended 31st March 2022. The trustees who served during the year and up to the date of this report are set out on the Reference and Administrative Information page.

Structure, governance and management

Governing document

Berwick Visitor Centre (Walkergate) CIO is administered and managed in accordance with its constitution dated 2nd April 2020.

Appointment and recruitment of Trustees

The officers and committee members are elected for three years at the annual general meeting. Retiring officers and committee members are eligible for re-election unless they have already served on the committee, in any capacity, for six consecutive years.

Risk management

The committee members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate any exposure to the major risks.

Objectives and activities

Charitable objectives

To promote art for the benefit of the public by the establishment and maintenance of Berwick Visitor Centre (Walkergate).

Public benefit

In considering the operation, achievement and performance and finances of Berwick Visitor Centre (Walkergate) CIO, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charities Commission.

Achievements and performance

Charitable activities

The period under review has seen the Berwick Visitor Centre (Walkergate) CIO in its second year of operation and entering an uncertain period post Covid 19. The Visitor Centre reopened as soon as it was permissible for visitors and tourists to come to the town. Significant changes were made to its mode of operation in order to provide security and comfort to visitors and staff following Covid. This included the café offering going upmarket with a barista quality coffee offering. This has proven to be a success.

The Visitor Centre continues to pursue its core charitable role of providing local residents and visitors insight into the art, history and culture of the town of Berwick. All facilities and public services are provided free to users.

The paid for facilities of the café and shop allows the Centre to be able to maintain its financial viability.

Financial Review

It should be noted that the Financial Statements have been prepared on a Receipts and Payments basis rather than a Fully Accrued basis, which means that the Statements reflect the balance on the Bank Current Account at the beginning and end of the year.

Review of financial position

The surplus for the year on the unrestricted general fund was £82 (2021 - Surplus of £2,048). The balance on unrestricted funds at 31st March 2022 amounted to £2,130 (2021 - £2,048). This is not enough to cover the liabilities due, however the trustees have confirmed that they will not take reimbursement until funds allow.

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees (continued)
for the year ended 31st March 2022

Reserves policy

The committee has considered the amount of reserves to hold. With the expected reduction in covid restrictions the trustees are hoping that demand and opportunities to promote the venue will increase. The trustees consider the reserves balance to be appropriate to allow them to continue to meet their charitable objectives.

Plans for future periods

The Trustees feel that Covid 19 measures and cautions will continue so the layout and flow through the Visitor Centre will be maintained to reflect these.

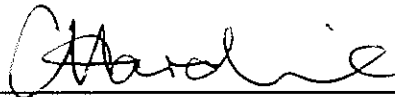
Enlarging and improving the displays and exhibits is an ongoing objective to ensure continuing relevance, impact and benefit of the Centre.

It is hoped to improve the access to the upstairs Community areas of the Centre for less abled users and funding is being sought to enable this.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Berwick Visitor Centre during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of Berwick Visitor Centre at that time. This must be done to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees and signed on their behalf by:



Christopher Hardie - Chairperson

21st February 2023

Date

Independent Examiner's Report to the Trustees of Berwick Visitor Centre (Walkergate) CIO

I report on the accounts of the charity for the period ended 31st March 2022 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Gill Adamson

Gillian Adamson CA CTA

Independent Examiner

Rennie Welch LLP

Academy House

Shedden Park Road

Kelso

TD5 7AL

Date: *21st February 2023*

Berwick Visitor Centre (Walkergate) CIO

Receipts and Payments Account
for the year ended 31st March 2022

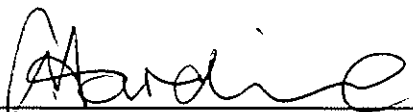
	Note	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
<u>Receipts</u>					
Grants and donations	3	8,000	-	8,000	15,912
Activities for generating funds	4	36,687	-	36,687	27,411
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
Total Receipts		44,687	-	44,687	43,323
<u>Payments</u>					
Activities for generating funds	7	42,277	-	42,277	37,589
Asset purchases	7	120	-	120	3,686
Governance costs	7	2,208	-	2,208	-
Total Payments		44,605	-	44,605	41,275
Excess of receipts over payments for the year before transfers		82	-	82	2,048
Transfer		-	-	-	-
Excess of receipts over payments for the year		82	-	82	2,048
Total funds brought forward		-	-	-	-
Total funds carried forward		82	-	82	2,048

Berwick Visitor Centre (Walkergate) CIO

Statement of Balances
as at 31st March 2022

Note	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
<u>Bank & Deposit Balances</u>				
Bank and deposit balances brought forward	2,048	-	2,048	-
Movement in year:				
Excess of Receipts over Payments for the year	82	-	82	2,048
Bank and deposit balances carried forward	<u>2,130</u>	<u>-</u>	<u>2,130</u>	<u>2,048</u>
<u>Assets</u>				
Fixtures & fittings	3,253	-	3,253	3,686
	<u>3,253</u>	<u>-</u>	<u>3,253</u>	<u>3,686</u>
<u>Liabilities</u>				
Start up costs due to Trustees	11,427	-	11,427	11,468
	<u>11,427</u>	<u>-</u>	<u>11,427</u>	<u>11,468</u>

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



Christopher Hardie - Chairperson

21st February 2023

Date



Councillor Michael William Greener

21st February 2023

Date

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts for the year ended 31st March 2022

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Trustees. The principal accounting policies are as follows:

Accounting Convention

The Accounts are prepared in accordance with the terms of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

Income and Expenditure

Income and Expenditure are accounted for on a cash basis.

Capital Expenditure

All repairs and maintenance are charged to the general fund and any items of a capital nature are written off to revenue.

Fund Accounting

The General fund is an unrestricted fund, which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. Trustees' Remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2022.

Trustees' expenses

During the year ended 31st March 2022, expenses totalling £41 (2021 - £40,261) were reimbursed to one trustee.

3. Grants and donations

	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
Tweed 1000	-	-	-	2,228
NCC	8,000	-	8,000	13,478
Eat out to Help out	-	-	-	206
	<u>8,000</u>	<u>-</u>	<u>8,000</u>	<u>15,912</u>

4. Activities for generating funds

	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
Sales of coffee and sundries	34,928	-	34,928	26,024
Room hire	1,759	-	1,759	1,387
	<u>36,687</u>	<u>-</u>	<u>36,687</u>	<u>27,411</u>

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts (continued)
for the year ended 31st March 2022

5. Income from charitable activities	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Charitable income	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
6. Investment income	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Bank interest received	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
7. Analysis of Payments	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Activities for generating funds				
Purchases	11,828	-	11,828	2,650
Wages	23,166	-	23,166	27,274
Coronavirus Job Retention Scheme	(1,054)	-	(1,054)	(4,972)
Insurance	3,098	-	3,098	3,208
Heat and light	4,656	-	4,656	3,501
Postage and stationery	38	-	38	22
Advertising	445	-	445	1,031
Repairs and replacements	100	-	100	4,783
Sundries	-	-	-	92
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	42,277	-	42,277	37,589
Asset purchases				
Fixtures and fittings	120	-	120	3,686
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	120	-	120	3,686
Governance costs				
Accountancy fees	2,208	-	2,208	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	2,208	-	2,208	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	44,605	-	44,605	41,275



BERWICK VISITOR CENTRE (WALKERGATE)

England & Wales - Charity number 1188885

Accounts

Berwick Visitor Centre (Walkergate) CIO

Report and Financial Statements

for the period ended

31st March 2021

Charity No: 1188885

Berwick Visitor Centre (Walkergate) CIO

Reference and Administrative Information

Board of trustees	Christopher Hardie Jonathan Mark Lang Councillor Michael William Greener Andrew Wylie Hardie	Appointed 02/04/2020 Appointed 02/04/2020 Appointed 02/04/2020 Appointed 02/04/2020
Principal office bearers	Christopher Hardie Cllr Michael William Greener	Chairperson Treasurer Appointed 02/04/2020 Appointed 02/04/2020
Principal address	Berwick Visitor Centre 18 Castle Terrace Berwick Upon Tweed TD15 1NP	
Registered charity number	1188885	
Independent Examiner	Gillian Adamson CA CTA Rennie Welch LLP Academy House Shedden Park Road Kelso TD5 7AL	

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees for the period ended 31st March 2021

The trustees present their report with the financial statements for the period ended 31st March 2021. The trustees who served during the year and up to the date of this report are set out on the Reference and Administrative Information page.

Structure, governance and management

Governing document

Berwick Visitor Centre (Walkergate) CIO is administered and managed in accordance with its constitution dated 2nd April 2020.

Appointment and recruitment of Trustees

The officers and committee members are elected for three years at the annual general meeting. Retiring officers and committee members are eligible for re-election unless they have already served on the committee, in any capacity, for six consecutive years.

Risk management

The committee members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate any exposure to the major risks.

Objectives and activities

Charitable objectives

To promote art for the benefit of the public by the establishment and maintenance of Berwick Visitor Centre (Walkergate).

Public benefit

In considering the operation, achievement and performance and finances of Berwick Visitor Centre (Walkergate) CIO, the trustees are satisfied that public benefit has been provided in accordance with the Charities Act 2011 and the guidance provided by the Charities Commission.

Achievements and performance

Charitable activities

The period under review has seen the Berwick Visitor Centre (Walkergate) CIO start up and clearly establish itself in the role of providing local residents and visitors insight into the art, history and culture of the town of Berwick. All facilities and public services are provided free to users, however, the facilities of the café and shop allows the Centre to be able to maintain its financial stability whilst navigating the extremely challenging circumstances of COVID.

Financial Review

It should be noted that the Financial Statements have been prepared on a Receipts and Payments basis rather than a Fully Accrued basis, which means that the Statements reflect the balance on the Bank Current Account at the beginning and end of the year.

Review of financial position

The surplus for the period on the unrestricted general fund was £2,048. The balance on unrestricted funds at 31st March 2021 amounted to £2,048. This is not enough to cover the liabilities due, however the trustees have confirmed that they will not take reimbursement until funds allow.

Reserves policy

The committee has considered the amount of reserves to hold. With the expected reduction in covid restrictions the trustees are hoping that demand and opportunities to promote the venue will increase. The trustees consider the reserves balance to be appropriate to allow them to continue to meet their charitable objectives.

Berwick Visitor Centre (Walkergate) CIO

Report of the Trustees (continued)
for the period ended 31st March 2021

Plans for future periods

The Trustees feel that Covid 19 measures and cautions will continue so the layout and flow through the Visitor Centre will be adjusted to reflect these.

Enlarging and improving the displays and exhibits is an ongoing objective to ensure continuing relevance, impact and benefit of the Centre.

It is hoped to improve the access to the upstairs Community areas of the Centre for less abled users and funding is being sought to enable this.

Statement of Trustees' Responsibilities

The trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of Berwick Visitor Centre during the financial year. The trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of Berwick Visitor Centre at that time. This must be done to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and must take reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees and signed on their behalf by:



Christopher Hardie - Chairperson

26/01/22

Date

Independent Examiner's Report to the Trustees of Berwick Visitor Centre (Walkergate) CIO

I report on the accounts of the charity for the period ended 31st March 2021 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 and that an independent examination is required.

It is my responsibility to :

- examine the accounts under section 145 of the Charities Act 2011
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Gill Adamson

Gillian Adamson CA CTA
Independent Examiner
Rennie Welch LLP
Academy House
Shedden Park Road
Kelso
TD5 7AL

Date: *26/01/2022*

Berwick Visitor Centre (Walkergate) CIO

Receipts and Payments Account
for the period ended 31st March 2021

	Note	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
<u>Receipts</u>					
Grants and donations	3	15,912	-	15,912	-
Activities for generating funds	4	27,411	-	27,411	-
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
<u>Total Receipts</u>		<u>43,323</u>	<u>-</u>	<u>43,323</u>	<u>-</u>
<u>Payments</u>					
Activities for generating funds	7	37,589	-	37,589	-
Asset purchases	7	3,686	-	3,686	-
<u>Total Payments</u>		<u>41,275</u>	<u>-</u>	<u>41,275</u>	<u>-</u>
Excess of receipts over payments for the year before transfers		2,048	-	2,048	-
Transfer		-	-	-	-
Excess of receipts over payments for the year		2,048	-	2,048	-
Total funds brought forward		-	-	-	-
Total funds carried forward		<u>2,048</u>	<u>-</u>	<u>2,048</u>	<u>-</u>

Berwick Visitor Centre (Walkergate) CIO

Statement of Balances
as at 31st March 2021

Note	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
<u>Bank & Deposit Balances</u>				
Bank and deposit balances brought forward	-	-	-	-
Movement in year:				
Excess of Receipts over Payments for the year	2,048	-	2,048	-
Bank and deposit balances carried forward	<u>2,048</u>	<u>-</u>	<u>2,048</u>	<u>-</u>
<u>Assets</u>				
Equipment	3,686	-	3,686	-
	<u>3,686</u>	<u>-</u>	<u>3,686</u>	<u>-</u>
<u>Liabilities</u>				
Start up costs due to Trustees	11,468	-	11,468	-
	<u>11,468</u>	<u>-</u>	<u>11,468</u>	<u>-</u>

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



Christopher Hardie - Chairperson

26/01/2022
Date



Councillor Michael William Greener

26/01/2022
Date

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts for the period ended 31st March 2021

1. Accounting Policies

The Accounts should be read in conjunction with the Annual Report of the Trustees. The principal accounting policies are as follows:

Accounting Convention

The Accounts are prepared in accordance with the terms of the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008.

Income and Expenditure

Income and Expenditure are accounted for on a cash basis.

Capital Expenditure

All repairs and maintenance are charged to the general fund and any items of a capital nature are written off to revenue.

Fund Accounting

The General fund is an unrestricted fund, which is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2. Trustees' Remuneration and benefits

There was no trustees' remuneration or other benefits for the period ended 31st March 2021.

Trustees' expenses

During the period to 31st March 2021, expenses totalling £40,261 were reimbursed to one trustee.

3. Grants and donations

	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
Tweed 1000	2,228	-	2,228	-
NCC	13,478	-	13,478	-
Eat out to Help out	206	-	206	-
	<u>15,912</u>	<u>-</u>	<u>15,912</u>	<u>-</u>

4. Activities for generating funds

	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
Sales of coffee and sundries	26,024	-	26,024	-
Room hire	1,387	-	1,387	-
	<u>27,411</u>	<u>-</u>	<u>27,411</u>	<u>-</u>

Berwick Visitor Centre (Walkergate) CIO

Notes to the Accounts (continued)
for the period ended 31st March 2021

5. Income from charitable activities	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Charitable income	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
6. Investment income	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Bank interest received	-	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
7. Analysis of Payments	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Activities for generating funds				
Purchases	2,650	-	2,650	-
Wages	27,274	-	27,274	-
Coronavirus Job Retention Scheme	(4,972)	-	(4,972)	-
Insurance	3,208	-	3,208	-
Heat and light	3,501	-	3,501	-
Postage and stationery	22	-	22	-
Advertising	1,031	-	1,031	-
Repairs and replacements	4,783	-	4,783	-
Sundries	92	-	92	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	37,589	-	37,589	-
Asset purchases				
Equipment purchases	3,686	-	3,686	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	3,686	-	3,686	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	41,275	-	41,275	-