

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		Appointed 02/04/2020
	Jonathan Mark Lang		Appointed 02/04/2020
	Councillor Michael William Greener		Appointed 02/04/2020
	Andrew Wylie Hardie		Appointed 02/04/2020
Principal office bearers	Christopher Hardie	Chairperson	Appointed 02/04/2020
	Cllr Michael William Greener	Treasurer	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>		43,323	-	43,323	-
<u>Payments</u>					
Activities for generating funds	7	37,589	-	37,589	-
Asset purchases	7	3,686	-	3,686	-
<u>Total Payments</u>		41,275	-	41,275	-
 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		 2,048	 -	 2,048	 -

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 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
Charitable income	-	-	-	-
6. Investment income	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total funds £
Bank interest received	-	-	-	-
7. Analysis of Payments	2021 Unrestricted fund £	2021 Restricted fund £	2021 Total funds £	2020 Total 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	-
	<u>37,589</u>	<u>-</u>	<u>37,589</u>	<u>-</u>
Asset purchases				
Equipment purchases	3,686	-	3,686	-
	<u>3,686</u>	<u>-</u>	<u>3,686</u>	<u>-</u>
	<u>41,275</u>	<u>-</u>	<u>41,275</u>	<u>-</u>