

**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**

<b>Board of trustees</b>	Christopher Hardie Jonathan Mark Lang Councillor Michael William Greener Andrew Wylie Hardie	
<b>Principal office bearers</b>	Christopher Hardie Cllr Michael William Greener	Chairperson Treasurer
<b>Principal address</b>	Berwick Visitor Centre 18 Castle Terrace Berwick Upon Tweed TD15 1NP	
<b>Registered charity number</b>	1188885	
<b>Independent Examiner</b>	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.

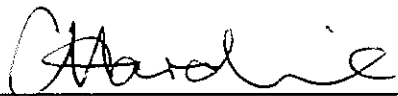
Enlarging and improving the displays and exhibits is an ongoing objective to ensure continuing relevance, impact and benefit of the Centre.

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**

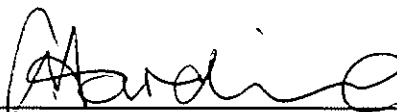
		2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
	Note				
<b><u>Receipts</u></b>					
Grants and donations	3	8,000	-	8,000	15,912
Activities for generating funds	4	36,687	-	36,687	27,411
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
<b><u>Total Receipts</u></b>		<b><u>44,687</u></b>	<b><u>-</u></b>	<b><u>44,687</u></b>	<b><u>43,323</u></b>
<b><u>Payments</u></b>					
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	-
<b><u>Total Payments</u></b>		<b><u>44,605</u></b>	<b><u>-</u></b>	<b><u>44,605</u></b>	<b><u>41,275</u></b>
 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**

	2022	2022	2022	2021
Note	Unrestricted fund £	Restricted fund £	Total funds £	Total funds £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank and deposit balances brought forward	2,048	-	2,048	-
<b>Movement in year:</b>				
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>
<b><u>Assets</u></b>				
Fixtures & fittings	3,253	-	3,253	3,686
	<u>3,253</u>	<u>-</u>	<u>3,253</u>	<u>3,686</u>
<b><u>Liabilities</u></b>				
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 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
Charitable income	-	-	-	-

**6. Investment income**

	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
Bank interest received	-	-	-	-

**7. Analysis of Payments**

	2022 Unrestricted fund £	2022 Restricted fund £	2022 Total funds £	2021 Total funds £
<b>Activities for generating funds</b>				
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
	<u>42,277</u>	<u>-</u>	<u>42,277</u>	<u>37,589</u>
<b>Asset purchases</b>				
Fixtures and fittings	120	-	120	3,686
	<u>120</u>	<u>-</u>	<u>120</u>	<u>3,686</u>
<b>Governance costs</b>				
Accountancy fees	2,208	-	2,208	-
	<u>2,208</u>	<u>-</u>	<u>2,208</u>	<u>-</u>
	<u>44,605</u>	<u>-</u>	<u>44,605</u>	<u>41,275</u>

