

**Berwick Visitor Centre (Walkergate) CIO**

**Report and Financial Statements**

**for the year ended**

**31st March 2023**

**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 Walkergate Berwick Upon Tweed TD15 1DS	
<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 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 able 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**

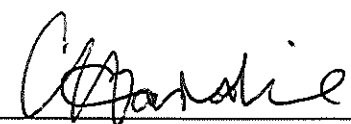
	Note	2023 Unrestricted fund £	2023 Restricted fund £	2023 Total funds £	2022 Total funds £
<b><u>Receipts</u></b>					
Grants and donations	3	1,947	3,000	4,947	8,000
Activities for generating funds	4	35,854	-	35,854	36,687
Charitable activities	5	-	-	-	-
Investment income	6	-	-	-	-
<b><u>Total Receipts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

**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 £
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank and deposit balances brought forward	2,130	-	2,130	2,048
<b>Movement in year:</b>				
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>
<b><u>Fixed Assets</u></b>				
Fixtures & fittings	2,764	-	2,764	3,253
	<u>2,764</u>	<u>-</u>	<u>2,764</u>	<u>3,253</u>
<b><u>Debtors</u></b>				
Scottish Power	3,699	-	3,699	-
	<u>3,699</u>	<u>-</u>	<u>3,699</u>	<u>-</u>
<b><u>Liabilities</u></b>				
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**

<b>5. Income from charitable activities</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>fund</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable income	-	-	-	-
<b>6. Investment income</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>fund</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank interest received	-	-	-	-
<b>7. Analysis of Payments</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>fund</b>	<b>funds</b>	<b>funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Activities for generating funds</b>				
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>
<b>Asset purchases</b>				
Fixtures and fittings	-	-	-	120
	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>
<b>Governance costs</b>				
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>