

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 Cllr Michael William Greener	Chairperson 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) CIO

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 £
<u>Receipts</u>					
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	-	-	-	-
<u>Total Receipts</u>		33,211	6,200	39,411	36,824
<u>Payments</u>					
Activities for generating funds	7	36,960	-	36,960	36,040
Asset purchases	7	-	-	-	-
Governance costs	7	2,266	-	2,266	518
<u>Total Payments</u>		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

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
Note	fund	fund	funds	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	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Charitable income	-	-	-	-

6. Investment income

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	funds
	£	£	£	£
Bank interest received	-	-	-	-

7. Analysis of Payments

	2025	2025	2025	2024
	Unrestricted	Restricted	Total	Total
	fund	fund	funds	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
	36,960	-	36,960	36,040
Asset purchases				
Fixtures and fittings	-	-	-	-
	-	-	-	-
Governance costs				
Accountancy fees	2,266	-	2,266	518
	2,266	-	2,266	518
	39,226	-	39,226	36,558