

BERWICK BRIDGES LIMITED

(A company limited by guarantee and not having a share capital)

CHARITY NUMBER 1015834

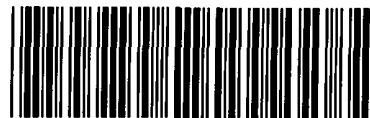
COMPANY NUMBER 02674916

**TRUSTEES REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 March 2018

Seahouses Accountancy Service
Seahouses Hub, Stone Close
Seahouses
NE68 7YL

TUESDAY



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COMPANIES HOUSE

BERWICK BRIDGES LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

NAME OF CHARITY: Berwick Bridges Limited

INCORPORATION: The company was incorporated on 31st December 1991.

**DIRECTORS and
CHARITY TRUSTEES:** Mrs Marjory K Naismith
Mrs Margaret Cameron (resigned 16th December 2018)
Ms Claire Fernandez

COMPANY SECRETARY:

REGISTERED OFFICE: 4a Roberts Lodge
Tweedmouth
Berwick upon Tweed
Northumberland
TD15 2YN

ACCOUNTANTS: Seahouses Accountancy Service
Seahouses Hub, Stone Close
Seahouses
NE68 7YL

BERWICK BRIDGES LIMITED

CONTENTS

Page

Trustees Report

1 - 4

Independent Examiners Report

5

Statement of Financial Activities

6

Balance Sheet

7

Notes to the Financial Statements

8 - 13

TRUSTEES REPORT FOR THE YEAR ENDED 31 MARCH 2018

Introduction

The trustees present their report and the financial statements for the year ended 31 March 2018.

The trustees have prepared the annual report and financial statements in accordance with the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015.

TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year were as follows:

Mrs Marjory K Naismith
Mrs Margaret Cameron
Ms Claire Fernandez

The Trustees as members of the company have undertaken to contribute a sum not exceeding £1 in the event of the company being wound up.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

Berwick Bridges Limited is a registered charity and a company limited by guarantee. It was incorporated on 31st December 1991. Its principal activity is the provision of a six-bed residential home for adults with learning difficulties.

Trustees

The Trustees are charity trustees for the purpose of charity law, and are Directors of the company.

The Trustees may at any time appoint any suitable person to be a member of the Board, either to fill a casual vacancy or as an addition to the existing membership. Currently the maximum number of Board members allowed is 5.

Any person so appointed shall hold office only until the following annual general meeting and shall then be eligible for re-election, but shall not be taken into account in determining the number of members of the Board who are to retire by rotation at such meeting.

Trustee Induction and Training

A Trustee Information Pack is available to potential and new Trustees. Potential Trustees are invited to attend a Trustee meeting to find out more about the workings of the Board and the governance of the charity, after which they may feel better informed to make the decision to become a Trustee.

BERWICK BRIDGES LIMITED

New Trustees are introduced to the charity, their legal obligations under charity law, the content of the governing document, the Trustees and the decision making process, the business plan and financial performance of the charity during an induction period soon after appointment. Trustees are also encouraged to attend appropriate training events that will support effective conduct in their role.

Risk Management

Where appropriate, policies and procedures or systems have been put in place to mitigate the risks the charity might face.

Policies and procedures exist to ensure compliance with health and safety of all staff, volunteers and beneficiaries of the charity. This includes the provision of adequate insurance cover. These policies and procedures are reviewed annually or more frequently, on change of circumstances, to ensure that they continue to meet the needs of the charity.

OBJECTIVES AND ACTIVITIES

Berwick Bridges Limited operates a six-bed residential home for adults with learning disabilities. At the end of the current financial year, all six rooms were occupied. However, for much of the year the home has only had 5 residents and this had a significant impact upon income.

The responsibility for the day to day running of the charity continues to be held by the manager, Jacqui Murray, who is supervised by the Board of Directors. It is at this level that finances are monitored, budgets are prepared, and compliance with regulations is ensured. Reports are regularly fed back to the Board. At the last CQC inspection, we were rated 'good' in all areas apart from one. The next inspection is due in or around October 2020. Our manager meets formally with the nominated individual and the other Directors for supervision and support. It is at these meetings that the manager accounts for her work and raises any concerns that she might have, such as staffing levels etc. Tasks may be set with time deadlines to ensure full compliance is maintained at all times.

The staff continue to meet monthly for training and communication purposes. These meetings are occasionally attended by the nominated individual and Directors so that any concerns can be dealt with rapidly and to ensure a good relationship with all staff members. The Board recognises and demonstrates the need for relaxed, open and transparent communication at all times.

Unannounced visits by the Directors on a monthly basis, or more frequently, ensure that any aspect of the home's operation can be inspected and may be reported to any other member of the Board. The Board meets formally with the manager at least 4 times per annum.

Achievement and performance

The principal activity of the company is the operation of a six-bedroom residential home for adults with learning disabilities from the Berwick upon Tweed and surrounding area. The

BERWICK BRIDGES LIMITED

charity leases a house from Northumberland County Council at a peppercorn rent. The house offers a home for life for the residents.

The charity works with Northumberland County Council Social Services Department to provide the service, and receives funding under a contract for the provision of residential care.

During the past year the business has seen no staff changes, and the core of the permanent staff remains unchanged. We are pleased that our staff turnover is minimal and well managed through negotiation and future workforce planning. The board and the manager work together to make decisions regarding recruitment, and this has paid dividends in workforce stability. The board is also pleased to note that sickness leave is also well managed, as a supportive and mindful approach is taken at all times.

The business has been able to weather any financial impact due to the sad loss of one resident during this financial year. We have received a further uplift in payments from Northumberland County Council. This has been granted for a period of 6 months only, as they recommend de-registration of the home and a move to independent supported living. This process is on-going.

We continue to look closely at where savings may be made and redistributed for the benefit of the residents and the staff. Staff have been instrumental in assisting with each budgetary review, and have engaged positively throughout. All staff are actively involved in any decision making process and encouraged to contribute at all times. The board greatly appreciates their input.

Any items that have required replacement have been purchased promptly but with due process. Any improvements made have been undertaken in the same manner. These have included the replacement of the entire central heating system and installation of PVCu finishings to the exterior of the building.

The board approaches budget control in a proactive manner; investing in services and necessary items to gain medium to long term benefits. Utility contracts have been renegotiated or revisited and sizeable savings have been made but without compromising function and reliability.

Berwick Bridges Ltd is approaching a period of significant change due to the imminent resignation of the board of directors, due to a change in their personal circumstances. Staff have been made fully aware of the situation and a solution is being sought to maintain the business with the assistance of NCC.

FINANCIAL REVIEW

The charity remains grateful for the help and support given by government agencies, charitable trusts and other sources.

The results for the year show a surplus of income over expenditure of £1,242 (2017: £6,164).

During the year, the Charity benefitted from total donations of £31,353. These funds were applied to property maintenance and improvements including an overhaul of the heating system.

Grant Making Policy

The Charity does not make grants.

Investment Policy

The charity holds no investments and as such has no investment policy.

Reserves Policy

Total reserves at 31 March 2018 were £87,114 (2017: £85,872) of which £86,060 was held in cash. This represents approximately five months operating costs. The Trustees remain committed to building reserves, and to maintaining a stable financial platform for the charity to operate.

Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year; in preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Responsibilities of the Trustees

Trustees, who are directors for the purpose of company law, and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out under Legal and Administrative Information. In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the company's accountants are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounts information and to establish that the charity's accountants are aware of that information.

BERWICK BRIDGES LIMITED

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of the Companies Act 2006 relating to small entities.

Approved by the Trustees on 1st June 2018 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'M Naismith', with a stylized flourish at the end.

M Naismith, Director

**INDEPENDENT EXAMINERS REPORT ON THE UNAUDITED FINANCIAL STATEMENTS
TO THE TRUSTEES OF BERWICK BRIDGES LIMITED.**

I report on the accounts of the company for the year ended 31 March 2018, which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees, who are also the directors of Berwick Bridges Limited for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

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 statement below.

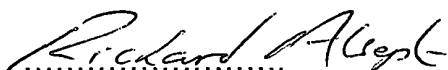
Independent examiner's statement

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; and

no matter has come to my attention to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Richard Alsept
Chartered Accountant
Seahouses Accountancy Service
Seahouses Hub, Stone Close
Seahouses NE68 7YL

1st June 2018

BERWICK BRIDGES LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 March 2018
(including the Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total y/e 31 March 2018	Total y/e 31 March 2017
	Note	£	£	£	£
INCOME					
Donations	3	31,353	-	31,353	421
Charitable activities	3	199,889	-	199,889	213,457
<i>Investment income:</i>					
Interest received		19	-	19	20
Total Income		231,261	-	231,261	213,898
EXPENDITURE					
Charitable activities	4	230,019	-	230,019	207,734
Total Expenditure		230,019	-	230,019	207,734
Net Income/(expenditure)		1,242	-	1,242	6,164
Transfer between funds		-	-	-	-
Net Movement in Funds		1,242	-	1,242	6,164
Reconciliation in funds: Fund balances brought forward		85,872	-	85,872	79,708
Fund balances carried forward		87,114	-	87,114	85,872

The statement of financial activities includes all gains and losses in the year / period.
All incoming resources and resources expended derive from continuing activities.

BERWICK BRIDGES LIMITED

BALANCE SHEET AS AT 31 March 2018

	Notes	March 2018 £	£	March 2017 £	£
FIXED ASSETS	2		14,266		17,634
CURRENT ASSETS					
Debtors and prepayments	5	-		1,252	
Cash at bank and in hand		86,060		81,746	
		<u>86,060</u>		<u>82,998</u>	
CURRENT LIABILITIES					
Amounts falling due within one year	6	(13,212)		(14,760)	
Net Current Assets			72,848		68,238
NET ASSETS			<u>87,114</u>		<u>85,872</u>
Restricted Funds	11	-		-	
Unrestricted Funds		87,114		85,872	
TOTAL CHARITY FUNDS			<u>87,114</u>		<u>85,872</u>

For the financial year ended 31 March 2018, the company was entitled to exemption from audit under section 477(1) of the Companies Act 2006; and no notice has been deposited under section 476(1) requesting an audit. The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 394 and which otherwise comply with the Companies Act 2006, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime under the Companies Act 2006 and with Financial Reporting Standard 102, Section 1a Small Entities (effective 2015).

Approved by the Board on 1st June 2018 and signed on its behalf by:



M Naismith, Director

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

1 ACCOUNTING POLICIES

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

a. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the provisions of Financial Reporting Standard 102, Section 1a Small Entities, and the Charity Statement of Recommended Practice, (Charities SORP (FRS 102) 2015), as well as the Charities Act 2011.

b. Fund accounting

Unrestricted funds are incoming resources received or generated for charitable purposes. They are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

c. Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts to the charity and is included in full in the Statement of Financial Activities upon receipt. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Bank interest is included when receivable.
- Income from charitable activities are derived from contracts and service agreements, and are accounted for as the charity earns the right to consideration by its performance.

d. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes unrecoverable VAT.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Operation and development of the charity includes all costs incurred by the charity in the delivery of its activities and services.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees.

e. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. All items with a useful life of more than one year are capitalised. Depreciation is provided at rates calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Property Improvements	-	10% straight line
Computer Equipment	-	20% straight line
Household Equipment	-	25% reducing balance

BERWICK BRIDGES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

2. Tangible Fixed Assets

	Property Improvement s £	Computer Equipment £	Household Equipment £	Total £
Cost				
As at 1 April 2017	20,152	1,455	10,164	31,771
Additions	-	-	-	-
As at 31 March 2018	<u>20,152</u>	<u>1,455</u>	<u>10,164</u>	<u>31,771</u>
Depreciation				
As at 1 April 2017	7,592	628	5,917	14,137
Charge for year	2,015	291	1,062	3,368
As at 31 March 2018	<u>9,607</u>	<u>919</u>	<u>6,979</u>	<u>17,505</u>
Net book value				
At 31 March 2018	<u>10,545</u>	<u>536</u>	<u>3,185</u>	<u>14,266</u>
At 31 March 2017	<u>12,560</u>	<u>827</u>	<u>4,247</u>	<u>17,634</u>

The company operates a residential home at 4a Roberts Lodge, Tweedmouth, Berwick upon Tweed. The property is leased from Northumberland County Council at a peppercorn rent. The lease is for 35 years, and it commenced in 1993.

BERWICK BRIDGES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

3. Income

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2018	Total y/e 31 March 2017
	£	£	£	£
<i>Donations</i>	31,353	-	31,353	421
<i>Charitable activities</i>				
Northumberland CC grants	199,541	-	199,541	211,241
Resident invoices	125	-	125	2,216
Other income	223	-	223	-
	<u>231,242</u>	<u>-</u>	<u>231,242</u>	<u>213,878</u>
<i>Interest receivable</i>				
Bank interest receivable	19	-	19	20
	<u>19</u>	<u>-</u>	<u>19</u>	<u>20</u>
Total	<u>231,261</u>	<u>-</u>	<u>231,261</u>	<u>213,898</u>

BERWICK BRIDGES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

4. Expenditure

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2018	Total y/e 31 March 2017
	£	£	£	£
<i>Charitable Activities:</i>				
Direct expenses:				
Household provisions	18,193	-	18,193	17,843
Travel, and outings etc.	1,331	-	1,331	1,272
Overheads:				
Rates and water	2,275	-	2,275	2,010
Insurances	1,981	-	1,981	3,574
Light and heat	8,522	-	8,522	5,544
Cleaning	2,121	-	2,121	2,278
Wages and salaries incl NI	154,152	-	154,152	154,280
Staff pension costs	808	-	808	808
Staff training and welfare	822	-	822	1,703
Telephone	1,122	-	1,122	(441)
Stationery and office	715	-	715	796
Subscriptions and licences	744	-	744	1,790
Car leasing costs	5,102	-	5,102	4,657
Motor expenses	856	-	856	1,373
Repairs and maintenance	26,308	-	26,308	4,144
Sundries	(81)	-	(81)	12
Bookkeeping and payroll	980	-	980	1,370
Legal and professional fees	-	-	-	300
Depreciation	3,368	-	3,368	3,721
	229,319	-	229,319	207,034
<i>Governance</i>				
Professional fees	700	-	700	700
	700	-	700	700
Total	230,019	-	230,019	207,734

5. Debtors

	31 March 2018 £	31 March 2017 £
Trade Debtors	-	-
Prepayments	-	1,252
Total	-	1,252

BERWICK BRIDGES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

6. Creditors: amounts falling due within one year

	31 March 2018 £	31 March 2017 £
Trade creditors	-	2,960
PAYE and NI	-	-
Accruals	2,212	800
Other creditors - loan	11,000	11,000
Total	<u>13,212</u>	<u>14,760</u>

Included within creditors and accruals is an amount of £11,000 (2017: £11,000) owed to Northumberland County Council. This amount is repayable on demand.

7. Staff costs and numbers

During the financial period the company had an average of 8 FTE employees and their remuneration was made up as follows:

	2018 £	2017 £
Salary and wages	146,102	145,855
National insurance costs	8,050	8,425
Employer pension costs	808	808
Total	<u>154,960</u>	<u>155,088</u>

No employee received emoluments of more than £60,000.

8. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	14,266	-	14,266
Current Assets	86,060	-	86,060
Creditors	(13,212)	-	(13,212)
Total	<u>87,114</u>	<u>-</u>	<u>87,114</u>

BERWICK BRIDGES LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2018

9. Related party transactions and Trustee remuneration

The Trustees received no remuneration for their services as members of the Board during the year.

10. Operating lease commitments

The charity leases a vehicle from Ford Leasing at the rate of £334 per month. The lease commenced in February 2018, for a period of 3 years.

11. Restricted Funds

There are currently no restricted funds held by the charity.