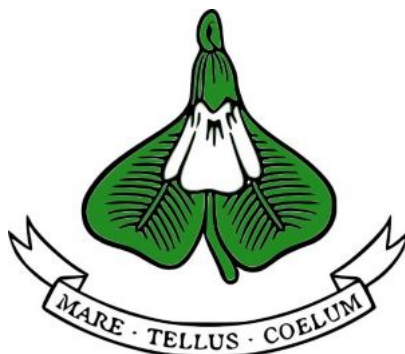


# **The Berwickshire Naturalists' Club**

**Year ended 31 December 2022**  
**Council's Annual Financial Review**  
Charity No: SC013054



## **Corresponding Secretary's Report**

A full programme of field activities in 2022 included Howick Gardens to view the Wild Origin planting, Cocklawburn to examine the geology and resulting industrial archaeology, Stobo to view the 12th century church and the Japanese water garden, East Lothian to visit Gosford House and Dawyck, Torwoodlee a borders country house and estate owned and operated by the Pringle family since 1783 and finally a visit to Duns Castle to view the interiors and estate. Dr Michael Barke gave the annual lecture based on his recent publication – Mapping Tyneside.

A full programme of field visits is in place for 2023.

Vol. 55, part 2 of the Club's 'History' was published and distributed in 2022.

**Ms Ann Henderson Secretary**  
**June 2023**

## **Treasurer's Financial Report**

General membership increased to 250 (2021, 248), Life & Honorary membership reduced to 5 (2021, 7) Corporate & Associate membership remained at 17 at the 2022 year end.

There was a deficit of (£3,147) (2021, deficit ( £188)) on the General Fund; the major additional expenditures being the production cost of the two publications – The Grave Slabs of the Borders and The Early Presidents of the Berwickshire Naturalists Club, total expenditures to publish these books being (£4,159).

Sales of books published are £2,272 in 2022 and continue at £1,834 to June 2023.

Overall, the Clubs bank balances at the end of 2022 has reduced to £8,029.

Continued sales of publications in 2023 and no new publication expenditures will bring a significant improvement in funds at the end of 2023.

**Gareth Lewis, Treasurer**  
**1 July 2023**

# **Independent Examiner's Report to the Council of The Berwickshire Naturalists Club**

I report on the accounts of the Club for the year ended 31 December 2022 which are set out on pages 7 and 8.

## **Respective responsibilities of Council and examiner**

The Club's Council is responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Club's Council consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether matters have come to my attention.

## **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**June 2023 James Collin CA**

**3-6 The Green, Swinton, Duns, Berwickshire, TD11 3JQ**

**The Berwickshire Naturalists' Club  
Year ended 31 December 2021**

**The Berwickshire Naturalists' Club  
Year ended 31 December 2022**

**Receipts and Payments Account**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Donations, Publications	6,309	5,063
Bank interest	23	4
Gross receipts from charitable activities	0	0
<b>Total receipts</b>	<b>6,332</b>	<b>5,067</b>
<b>Payments</b>		
Payments for charitable activities	9,479	5,255
Governance costs	0	0
<b>Total payments</b>	<b>9,479</b>	<b>5,255</b>
<b>Net receipts/(payments)</b>	<b>(3,147)</b>	<b>(188)</b>

**Statement of Balances**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank balances brought forward	11,176	11,364
Net receipts/(payments)	<b>(3,147)</b>	<b>(188)</b>
<b>Bank balances carried forward</b>	<b>8,028</b>	<b>11,364</b>

**Debtors** £Nil (2021, £Nil).

**Creditors** £Nil (2021, £Nil).

**Commitments** £Nil (2021, £Nil).

*For and on behalf of Council*

**Richard Blake - President**

**Gareth Lewis - Treasurer**

**June 2023**

**The Berwickshire Naturalists' Club**  
**Year ended 31 December 2022**

**Notes to the Accounts**

**1. Trustee Remuneration and Related Party Transactions**

Council members received no remuneration or repayment of personal expenses (2021, Nil). There were no related party transactions (2021, Nil).

**2. Bank balances**

Bank balances 31 December 2022, £8,028 held at the Royal Bank of Scotland.

**3. Other Assets**

Club library and unsold publications.

**4. Receipts and Payments Account**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Membership subscriptions and publications	6,309	5,063
Bank interest	23	4
Copyright Income	0	0
<i>Gross receipts from charitable activities</i>		
Contributions to meeting costs	0	0
	<b><u>6,332</u></b>	<b><u>5,067</u></b>
<b>Payments</b>		
<i>Payments for charitable activities</i>		
BNC 'History', vol55, part 2	2,676	2,488
Book Production	5,485	1,903
Library costs	0	0
Field meetings and lectures	415	60
Badges for resale	0	0
Insurance	96	99
Others	120	114
Stationery, postage and other reimbursed expenditures	687	589
	<b><u>9,479</u></b>	<b><u>5,255</u></b>
Net receipts/(payments) for the year	(3,147)	(188)
Bank balances 31 December 2020/21	<u>11,176</u>	<u>11,364</u>
<b>Bank balances 31 December 2021/22</b>	<b><u>8,028</u></b>	<b><u>11,176</u></b>