

Registered Charity No: 1094854

GARGANEY TRUST
REPORT AND ACCOUNTS
YEAR ENDED 31 MARCH 2023

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GARGANEY TRUST
LEGAL AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2023

Full Name: GARGANEY TRUST

Registered Charity Number: 1094854

Principal Address: 11 Springfields
Barnsley
S75 1JS

Trustees: Jeffrey Lunn
Geoffrey Carr
Dr Keith Clarkson
Andrew Barker
David Knight

Chair: Jeffrey Lunn

Bankers: Barclays Bank
10-18 Queen Street
Barnsley
S70 1SJ

Independent Examiner: Stephanie Tolson
Community Accountant
BCVS Services
23 Queens Road
Barnsley
S71 1AN

GARGANEY TRUST
TRUSTEES' REPORT
YEAR ENDED 31 MARCH 2023

The Trustees present their report and accounts for the year ended 31st March 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, governance and management

Garganey Trust is an unincorporated charity, registered with the Charity Commission on 29th November 2002 and governed by its Deed of Trust adopted 29th October 2002.

The affairs of the Trust are managed by the trustees, who may exercise all the powers of the Trust.

Appointment of Trustees

In accordance with the terms of the Deed of Trust, the number of trustees shall not be less than two or more than six. New trustees can only be appointed by a resolution passed at a properly convened meeting.

Each new trustee is given a copy of the Deed of Trust and the latest trustees' annual report and accounts, on or before appointment. The trustees who served during the year are shown on page 3 of this report.

Charitable aims and objectives

The objects of the Trust are to promote the conservation, protection and improvement of the natural environment, in particular by preserving an area for conservation an area at Broomhill, South Yorkshire, and to advance the education of the public in all aspects relating to nature conservation.

Activities undertaken for the public benefit

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission. The trustees consider that all activities as outlined in this report meet the public benefit requirement.

Achievements & performance during the period

Twentieth annual report

This report covers the work by the Garganey Trust from April 2022 to March 2023 at Broomhill Flash, Clegg's Meadow, Chirl Hill and The Fleet in Barnsley, at Denby Delf at Upper Denby, Kirklees, at Thunderbridge Meadows, Shelley, Kirklees; and at Flamborough Head, East Riding of Yorkshire.

2022 continued the steady return to some sort of normality after the Covid-19 pandemic, and turned out to be a very quiet year.

GARGANEY TRUST

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2023

At Flamborough, the Sea-watching Observatory on the Headland, (leased to the Garganey Trust) continued to be used by members of our partners, the Flamborough Bird Observatory (FBO), and the sea-watch festival in September organized by the FBO proved to be very successful again. Great progress was made regarding our lease (through licence, from East Riding of Yorkshire Council) of the Lighthouse Grasslands. The FBO, in conjunction with our Trustee Dr Keith Clarkson MBE, delivered new fencing, re-routed rights of ways, and sowed a wild bird cover crop to support local breeding bird populations, offer shelter for migrants, and to manage the grassland and scrub similarly. There was a great increase in passerine birds in the autumn and even a Merlin took up residence to take advantage of the flock.

At Broomhill, work continued to erect the anti-predator fencing at Chirl Hill and The Fleet, to firm up the boundary of the arable field, and to reduce the predation of ground-nesting birds (primarily from foxes) on The Fleet. The work was finally completed during 2022, although it was subject to many adjustments before it was operational. Unfortunately the fence was affected by repeated vandalism, (e.g. wire cutting, solar panel damage), due to intruders taking dogs onto the reserve after rabbits. Although the police were informed, we were not able to stop the problem and resorted to discouragement methods. Mr. Richmond got a successful barley crop off Chirl Hill, and the Stewardship strips, (wild-bird crop and nectar crop) both proved successful with flocks of up to 500 passerines (mainly Linnets, Reed Buntings and Skylarks). Although the seed had again been exhausted by January 2023. The unharvested headland crop was also again unsuccessful due to excessive grazing by geese over the summer.

At the viewpoint, we unfortunately still experienced considerable vandalism such that the stone wall was reduced to almost rubble. One of our volunteers, Paul White, has offered to rebuild the wall during the summer of 2023. Further excavation work on the Flash and the Fleet was undertaken by Dave Bichan, to improve water level management and remove the rapidly establishing willows. We replaced the car-park gate that had rusted, and suffered multiple damages from lorries reversing into it, and also replaced some of the fencing in Clegg's Meadow. We are now approaching 20 years of fence life, so it is of no surprise that some of it is deteriorating. For our regular management, we again commissioned Mr. Paul Hughes of Greentree to cut the hedges and the RSPB, via Jeff Wragg, to cut extensive swathes of soft rush. Mr Jonathan Seels, our licensee farmer, cut Clegg's meadow and was also able to graze his cattle on site.

Management of Denby Delf and Thunderbridge Meadows was halted due to the departure of Gareth and Maria Parkinson of Hazlewood Conservation, who moved to Scotland. We are seeking new contractors to carry on with the scrub management. At Denby Delf, the new fencing on the roadside field and around the quarry again proved very successful, with far fewer people exercising their dogs around the meadows. Rob Bower took the haycrop and grazed his cattle on the aftermath. Visits were made to the Delf by the local school in Upper Denby, and the site proved popular with photographers aiming for that unique image of the resident Barn Owls. Local photographer Tom Cookson took some amazing photographs that we posted on the Garganey Trust website.

GARGANEY TRUST

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2023

Trustees Geoff Carr and Jeff Lunn were amazed to find a very large brood of seven young Barn Owls when they inspected the box in June, though only four made it to maturity.

In terms of wildlife, it was an average year, but it was again encouraging to report stable populations of waterfowl at Broomhill, and successful breeding of Kestrel and Barn Owl at Broomhill and Denby Delf. The most exciting event occurred at Broomhill where a pair of Black-necked grebes attempted to breed, though unsuccessfully. They were joined by a second pair in June.

The Trust held its annual muster and AGM at Flamborough in March 2023. The Trust's new accountants, Morrell Middleton at York again produced the annual accounts for the year ending March 2022, although we were informed that they would no longer deal with them, and so the search was on for other accountants for this financial year. Wilbys of Barnsley (Mr. Tim Scourfield and Mr. Andrew Consett) continued to provide valuable land agency advice.

Mr John Seeviour, one of our stalwart volunteers at Broomhill, sadly passed away in September 2022. He made a great contribution to the work of the Trust at Broomhill, and was always a huge supporter of the site and a great character amongst the birding community in the Dearne valley. He will be greatly missed.

Grants or donations were received in the report period from:
DEFRA (Countryside Stewardship Scheme and Higher Level Scheme)
Single Payment Scheme

Thanks

Many people have continued to help the Trust throughout the period. The Trustees thank the volunteers, especially Mr. Mick Rushton, Mr Shaun Roebuck and Mr. Ian Carter, for looking after the Broomhill hide and carpark especially during the lockdowns.

Thanks also to: Richard Watson (Crombie Wilkinson, Solicitors); Tim Scourfield and Andrew Consett (Land Agent, Wilbys); other volunteers David Waddington, Keith Fisher, Peter Kent, Alan Whitehouse, John Law, Chris Harris, Paul White and Sid Renouf; Natural England, especially Craig Ralston from the Lower Derwent Valley; Geoff Carr Ecology (for ringing the Barn Owls); Paul Hughes (Greentree); Jeff Wragg, David Waddington and Heather Bennett of the RSPB; Stephen Slater of Denroyd Farm; David Wilde (Denby Dale Countryside Officer), Dave Bichan (Bichan Excavations Ltd), and our tenant and licensee farmers Richard Richmond, Jonathan Seels and Rob Bower.

GARGANEY TRUST

TRUSTEES' REPORT continued

YEAR ENDED 31 MARCH 2023

The Charity's policy on reserves

The trustees recognise the need to keep reserves at a level which will give the trust stability to enable it to continue to operate in the future.

At the year-end the total reserves, represented by unrestricted funds, stand at £134,601 (2022: £107,415) which meets this requirement.

Related parties

The trustees consider that there are no related parties to the charity.

Trustees responsibilities for the financial statements

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the trust at any time and enable the trustees to prepare financial statements for each financial year. The trustees are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

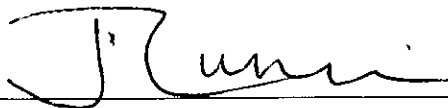
Financial Position

The financial statements are set out in pages 9 to 14. The Statement of Financial Activities shows a surplus for the year £26,261 (2022: deficit of £32,621). The total funds of the trust at year-end, represented by unrestricted funds, stand at £134,601 (2022: £107,415).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed: _____



Date: 22/1/24

Jeffrey Lunn, Chair

GARGANEY TRUST
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2023

I report on the accounts of the Trust, which are set out on pages 9 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees 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.

It is my responsibility to:

- examine the accounts, under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act; and
- 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

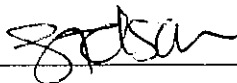
In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records, in accordance with section 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Signed _____ Date _____



22/1/24

Steph Tolson
Community Accountant
BCVS Services
23 Queens Road, Barnsley, S71 1AN

GARGANEY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2023

		Unrestricted	Restricted	Designated	2023	2022
		Funds	Funds	Funds	Total	Total
	Note	£		£	Funds	Funds
					£	£
Income						
Donations & Gifts		50	-	-	50	376
Grants Received	2	49,670	-	-	49,670	30,082
Rental & Leasing		1,916	-	-	1,916	1,918
Bank Interest		33	-	-	33	2
Total Income		51,669	-	-	51,669	32,378
Expenditure						
Site Maintenance & Conservation		22,273	-	-	22,273	61,498
Education		-	-	-	-	1,284
Insurance		1,274	-	-	1,274	1,218
Accountancy Fee		700	-	-	700	600
Professional Fees		480	-	-	480	-
Printing, Postage & Stationery		86	-	-	86	214
IT and Internet Costs		198	-	-	198	-
Volunteer Expenses		240	-	-	240	-
Bank Charges		100	57	-	157	185
Total Expenditure		25,351	57	-	25,408	64,999
Net Income/(Expenditure)		26,318	(57)	-	26,261	(32,621)
Total funds brought forward		107,415	3,950	688,954	800,319	832,940
Fund Transfers and adjustments	10	868	(868)	-	-	-
Total funds carried forward		134,601	3,025	688,954	826,580	800,319

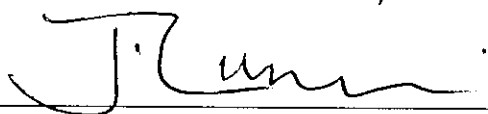
The Statement of Financial Activities includes all gains and losses recognised in the year.

Prior year income includes restricted grants of £10,000. All other prior year income is unrestricted. Prior year restricted expenditure includes £6,975 of Site Maintenance & Conservations costs. All other prior year expenditure is unrestricted.

GARGANEY TRUST
BALANCE SHEET
YEAR ENDED 31 MARCH 2023

	Note	£	2023 £	£	2022 £
Fixed assets					
Heritage Assets	3		688,954		688,954
Current assets					
Debtors	4		-		-
Cash at bank and in hand			138,326		111,767
Total current assets			<u>138,326</u>		<u>111,767</u>
Current liabilities					
Creditors	5		<u>(700)</u>		<u>(402)</u>
amounts falling due within one year					
Net current assets			137,626		111,365
Net assets			<u>826,580</u>		<u>800,319</u>
Funds of the charity	9				
Unrestricted funds			134,601		107,415
Designated funds (Heritage Assets)			688,954		688,954
Restricted funds			3,025		3,950
Total funds			<u>826,580</u>		<u>800,319</u>

The trustees declare that they have approved the accounts above.
Signed on behalf of the charity's trustees:



Date: 22/1/24

Jeffrey Lunn, Chair

GARGANEY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)).

Garganey Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy note(s).

Income and expenditure has been analysed in the accounts using natural classification, in accordance with the provisions of Section 4.6, SORP 2019 (smaller charities). The charity also meets the requirements for exemption from preparing a statement of cash flows.

Going Concern note

After reviewing the charity's forecasts and projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the 12 month period, from the date of the signing of these accounts.

Incoming resources

All material incoming resources have been included in the Statement of Financial Activities when the charity is entitled to the income, when any performance conditions attached are met, when it is probable that the income will be received and when the amount can be measured reliably.

Donated goods and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

Donated goods for the charity's own use are recognised as income, at their fair value.

The contribution of general volunteers is not recognised as income in the charity accounts.

Resources Expended

All expenditure is included on an accruals basis and is recognised as a liability is incurred.

Heritage Assets

The Charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. They are valued at cost and are not depreciated.

GARGANEY TRUST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

Taxation

Garganey Trust is a registered charity and is exempt from UK corporation tax on income from its charitable activities.

Funds Structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

Funds relating to capital expenditure are transferred to a designated fund against which depreciation is charged.

2. Grants Received

	2023	2022
	£	£
Wood Meadow project restricted grant	-	10,000
DEFRA - Countryside Stewardship grants	49,670	20,082
	<u>49,670</u>	<u>30,082</u>

The DEFRA Countryside Stewardship grants are a series of regular payments from the Rural Payments Agency for land management, site conservation and maintenance costs in order to protect and improve the land in the Charity's ownership.

GARGANEY TRUST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

3. Fixed Assets

	Heritage Assets £	Other Tangible Assets £	Total £
Cost			
Balance b/f - 01.04.22	688,954	-	688,954
Additions in year	-	-	-
Disposals	-	-	-
Balance c/f at 31.03.23	<u>688,954</u>	<u>-</u>	<u>688,954</u>
Depreciation			
Balance b/f - 01.04.22	-	-	-
Disposals	-	-	-
Charge for the year	-	-	-
Balance c/f at 31.03.23	<u>-</u>	<u>-</u>	<u>-</u>
NBV at 31 March 2023	<u>688,954</u>	<u>-</u>	<u>688,954</u>
NBV at 31 March 2022	<u>688,954</u>	<u>-</u>	<u>688,954</u>

The Heritage Assets held by the Charity include:

- Land at Broomhill Flash, purchased in 2004 for £130,726
- Land at Wombwell, purchased in 2017 for £558,228

The Heritage Assets are shown at cost and significant improvements are capitalised in line with GAAP. Any general preservation works are treated as an expense in the SOFA. The assets are held for the benefit of the public and ecological study, and are not intended to be sold or held for monetary gain.

4. Debtors

	2023 £	2022 £
Debtors	-	-
	<u>-</u>	<u>-</u>

5. Creditors

	2023 £	2022 £
Accountancy accrual	700	402
	<u>700</u>	<u>402</u>

GARGANEY TRUST

NOTES TO THE FINANCIAL STATEMENTS continued

YEAR ENDED 31 MARCH 2023

6. Trustee Payments, Benefits and Expenses

No payments were made to trustees during the period. (2022: £0)

7. Related Party Transactions

No payments were made to related parties during the period. (2022: £0)

8. Independent Examination of Accounts

The cost of the independent examination for the year was £700 (2022: £600).

9. Movement In Funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfers & adjustments £	Closing balance £
Unrestricted funds					
General Fund	107,415	51,669	(25,351)	868	134,601
	107,415	51,669	(25,351)	868	134,601
Designated funds					
Heritage Assets	688,954	-	-	-	688,954
	688,954	-	-	-	688,954
Restricted funds					
Wood Meadow Project	3,025	-	-	-	3,025
WATI Project	925	-	(57)	(868)	-
	3,950	-	(57)	(868)	3,025
TOTAL FUNDS	800,319	51,669	(25,408)	868	826,580

10. Fund Transfers

£868 was transferred to the General Fund from Restricted Funds, to account for the closing of the Wings Across the Ings (WATI) project bank account. This large project at Wombwell was completed in 2021, but the account remained open. The account has now been closed and all further works to the land at Wombwell will be funded via General Funds.