



SPURN BIRD OBSERVATORY TRUST LTD

Charity Registration No. 1141408

Annual Report 2020

This is the eighth annual report of the Spurn Bird Observatory Trust Ltd.

Aims and objectives of the Trust

For the advancement of the education of the public by:

the long term monitoring of bird populations their distribution and migration;

the study and recording of objects of ornithological, botanical, entomological, zoological, geological, archaeological, historical or scientific interest in the Area of Benefit and other surrounding areas as may from time to time be considered reasonable and appropriate; and disseminating the useful results from such research.

For the benefit of the community by the conservation of wildlife and by the encouragement of the breeding of wild birds, animals and insects in the Area of Benefit and its environs.

The **Area of Benefit** being the area of the Spurn Peninsula in the County of the East Riding of Yorkshire.

Administration

The Trust is administered by a board of directors who are assisted by a co-opted management committee of nine further individuals. The directors and management committee met four times during the year and copies of the minutes of the meetings are displayed in the Common Room for reference by any interested party. A full-time Warden, Estate Worker and part-time Operations Manager (from July onwards) were employed to carry out and oversee the daily activities of the charity in pursuit of its aims. Two seasonal wardens were also employed to conduct the Little Tern protection scheme and were assisted by a team of volunteers.

Self-catering residential accommodation is provided in a converted four bedroom property in the village of Kilnsea which can accommodate up to 13 visitors. This is available at a modest charge to any visiting naturalist or other individual who is prepared to support the aims of the Trust. However, it should be noted that the Observatory was either closed or ran at limited capacity for much of 2020 due to Covid-19 restrictions. A small bungalow is owned by the Trust which provides residential accommodation for the warden and estate worker. A certificated caravan

site is attached to the bungalow which provides pitches for up to five touring caravans. These are available to anybody who simply wishes to experience and enjoy the local area. Note that this caravan site was also impacted by Covid-19 in a similar way to the observatory for a significant proportion of the year. Three permanent pitches are also available for long term let at the rear of the observatory and a further five on Sykes Field.

Review of the year

As was the case for the entire planet, 2020 was a year like no other for SBOT as we were gripped firmly in the clutches of the Covid-19 pandemic. The national lockdowns and other significant restrictions on travel and social interaction rightly imposed by the Government meant that the Observatory and caravan sites were closed for large parts of the year, numerous events and activities were cancelled and the number of visitors to the area was much reduced, particularly in the spring season. However, out of this adversity came many significant triumphs as our members and friends provided unprecedented support for our fundraising events throughout the year, which has meant that we have been able to remain in a solid financial position and have managed to acquire the funding to purchase a new piece of land which should come to fruition in 2021. The generosity showed by so many people when things were challenging for all on a personal level was simply staggering and the words 'thank you' will never be enough to express the gratitude of the directors and management committee.

Despite their being reduced observer coverage for significant parts of the year due to Covid-19, the birding year of 2020 was yet again a fantastic one. A total of 266 species were recorded, which is the third best total ever. There were good numbers of several scarce migrants including a fantastic eight Greenish Warblers, four Blyth's Reed Warblers, 16 Icterine Warblers (the highest total since 2008), 18 Red-backed Shrike records (the highest since 2013), 16 Barred Warblers and five Pectoral Sandpipers (the second highest annual total). There was a good range of rarities including Roller, Eastern Subalpine Warbler, Black Kite, two Red-throated Pipits, three Red-flanked Bluetails and a presumed Siberian Stonechat. Unfortunately, there were no new species recorded in 2020 which means that the 'Spurn list' continues to stand at 399 species. Will 2021 see Spurn's 400th bird species? Other species which had notable years included Cattle Egret, Caspian Gull, Long-tailed Skua and Grey Wagtail, which all had their best ever years. Whilst Spoonbill, Great White Egret and Crossbill all put in an excellent showing. Thanks go to all regular and visiting observers for submitting their records.

The Friendship Agreement between Spurn Bird Observatory and the bird observatories of Cape May (USA), Falsterbo (Sweden) and Long Point (Canada) entered its fifth year in 2020 and moved from strength to strength despite the restrictions on international travel. Regular Skype meetings were held throughout the year involving the heads of each observatory and it was pleasing to see the rapport between the partners grow stronger and the cross fertilisation of ideas and mutual learning be dynamically embraced.

Despite the challenges presented by the Covid-19 pandemic, the Easington Little Tern Protection Scheme ran for the twentieth consecutive year. The local project, led by the Trust, is a joint partnership with the Royal Society for the Protection of Birds, Environment Agency, Natural England, Yorkshire Wildlife Trust and South Holderness Countryside Society. See below for further details.

Our annual autumn Migration Festival and the Friends of Spurn Barbecue were both victims of the pandemic, and it is our aim to get these events back on the calendar in 2021 if at all possible. However, in conjunction with our overseas partners a 'transatlantic bird race' was organised and took place on 12th September. Five teams represented SBOT competing with teams from Falsterbo (Sweden), Cape May (USA) and Long Point (Canada). Remarkably all four observatories recorded a total of 129 species, but perhaps more importantly a total of £1,040 was raised to support the work of the Observatory and future youth exchanges. Thank you to all involved, those who made donations, with particular thanks to Kieran Lawrence who organised the event at Spurn.

This summary would not of course be complete without extending our grateful appreciation to our many sponsors as already referenced above. The number of organisations sponsoring our work continues to grow and our thanks go to them for their support. In particular, thanks to our warden Paul Collins and estate worker Jonnie Fisk, together with our three seasonal volunteers and everyone who has helped during the course of the year.

A summary of how our activities have fulfilled our aim of providing public benefit now follows.

Benefit to the Public

1. Advancement of education:

Inexpensive self-catering accommodation is provided to individuals or groups who either wish to undertake their own research or participate in the long term studies of the Trust.

A census of resident and migrating birds was conducted on a daily basis with all records being forwarded to the British Trust for Ornithology, Yorkshire Wildlife Trust and being made available to any bona fide researcher. The daily bird log, which is now enhanced by our points counts system (see below) is now inputted into an excel spreadsheet and is fed directly into the BTO Birdtrack database. Monthly counts of birds using the Humber estuary were also carried out under the auspices of the Wetland Bird Survey (WeBS). This is a national initiative supported by the major conservation and research bodies in the United Kingdom: British Trust for Ornithology, Wildfowl and Wetland Trust, Royal Society for the Protection of Birds and Natural England. Counts are conducted at both high and low tide in order to

increase our understanding of the way in which the Humber estuary is utilized by wading birds and wildfowl. The Trust again assisted the Humber Wader Ringing Group in its long term study of wading birds on the Humber estuary. Target species are Redshank, Curlew and Bar-tailed Godwit which are being colour ringed with the aim of monitoring their movements within the estuary.

An annual breeding bird survey was again conducted. Data was gathered using the British Trust for Ornithology's guidelines for their Breeding Bird Census. For the fourth consecutive year the breeding bird survey included the whole recording area rather than the 'old observatory' area. This allows us to establish what is going on with breeding birds in our area and feeds into our conservation work. Despite issues with poor weather at key times in the season some species once again did very well. Little Terns enjoyed another successful year with 27 pairs successfully fledging 42 young, which compares well to 2019. Other notable success included at least 35 pairs of Whitethroat, 11 pairs of Reed Warbler and breeding Water Rail for the third consecutive year. Unfortunately, no Marsh Warblers returned to breed in 2020 and no Avocets bred in the Kilnsea Wetland/Beacon Ponds area.

The ringing total for the Observatory in 2020 was 8688 birds ringed of 103 species, which continues the slow upward trend from the previous year and features a much-improved species list. The higher total was down to a good spring passage of warblers, especially Blackcaps. Sadly, the breeding season was seemingly average on the whole. Autumn proved excellent for Lesser Redpolls, with 1556 new birds trapped, giving us plenty of controls and some nice recoveries. It was a record year for ringing Sedge Warblers (69) and Reed Warblers (70) mainly due to more ringing efforts in Corner Field – a more suitable habitat for these species. Other highlights for this year's ringing included four Marsh Harriers, two Cuckoos, two Red-flanked Bluetails and two Blyth's Reed Warblers, and singles of Bar-tailed Godwit, Merlin, Pallas's Warbler, Greenish Warbler, Radde's Warbler and Eastern Subalpine Warbler. Marsh Warbler and Black Redstart were notable absentees from the 2020 ringing list. Sadly, it was a poor year for both sparrow species and Long-tailed Tits and Blue Tits were well below their 2019 totals, reflecting how critical the timing of hatching is within our ever-changing climate – three or four days of poor weather can spell disaster for broods, as we saw in 2020.

Our second most important area of study is *Lepidoptera* (Butterflies and Moths). Three mercury vapour traps were run by the Observatory this year – traps in Church Field and Kew Villa were run from March to November with one in the Observatory garden run sporadically throughout the season. In addition, there were also traps run by several Kilnsea and Easington residents intermittently throughout the year. Over 9700 moths of 284 species were logged in the Observatory traps during 2020, with additional records included here from an increasing number of local moth trappers. As usual, the 2020 year threw up a varied collection of rare and notable records, most bizarrely the repeated capture of a completely green Vine's Rustic at Yew Cottage.

Coverage of the recording area was understandably significantly lower than normal in 2020, particularly in the spring period, which undoubtedly led to many species of butterfly being under recorded. The remarkably warm and dry spring, followed by a rather wet summer, also seemed to have a negative impact upon some of our 'commoner' species. Numbers of migrant butterflies were rather low, most notably Painted Lady following the record-breaking year in 2019. A total of 23 species were recorded in 2020 – one fewer than both 2018 and 2019 due to the absence of Clouded Yellow. Highlights included another strong year for Green Hairstreak with a further increase in records north of the Point, a healthy increase in the number of Essex Skippers, and an extremely good summer period for Common Blue. Unfortunately, Green-veined White, Ringlet, Wall, Small Skipper and Painted Lady all had their worst year for some time.

Despite the COVID-19 pandemic, Odonata recording at Spurn persisted regardless. With many observers visiting less frequently this year it was possible that these stunning insects could go under recorded, but thankfully that does not appear to be the case and once again Spurn has had a fantastic year full of dragonflies and damselflies. Standout records from the year were headed by Spurn's first Willow Emerald Damselfly, quickly followed by its second, bringing the total number of Odonata species recorded in the area to 29. With a number of species expanding their ranges across Britain it seems it will be only a matter of time before we reach the landmark of 30. Another significant sighting was Spurn's second record of Norfolk Hawker, which was enjoyed by many people, there being a gap 17 years since the last.

Notable mammal records included an excellent run of Otter sightings at Beacon Ponds over the summer period, a Risso's Dolphin slowly moving north on 8th November, and a good year for badgers.

Unfortunately the pandemic put a stop to the International Young Persons Exchange between SBOT, Cape May, Long Point and Falsterbo in 2020. When possible to run the programme allows young people to:

- i) Develop new skills and experience the work of overseas observatories
- ii) Contribute to the work of the host observatory
- iii) Increase awareness of key international bird migration and conservation studies.

Similarly guided walks were not possible during the spring, however, a programme of regular walks (led by employees and volunteers) for visitors took place during the autumn, which coincided with public bird ringing demonstrations when weather conditions were suitable. The walks were once again well attended and appreciated by beginners and experienced naturalists alike.

The Science and Research sub-committee continued its work on evolving monitoring, digitising historical records and facilitating and collaborating with scientific research in the Spurn area. As previously referenced 2020 was a difficult year for many but work behind the scenes continued to take these core aims forward and build on the existing work, in what is already a fantastic place to study wildlife and continue long-term monitoring. Much of the work of the sub-committee is ongoing, but there are always exciting ideas and projects forming with each passing year. Mike Archer and volunteer colleagues continue to work on the digitalisation of bird log data and the inputting of these data into BirdTrack ensuring their safe storage into the future. We extend a big thank you to Mike and team for their unwavering dedication to Spurn and other UK bird observatories in facilitating this important work.

The science team also continue to engage with universities and invite collaborations, share the facilities available at Spurn for potential researchers and form connections with those who could potentially benefit from the invaluable dataset collected by Spurn Bird Observatory over the years. In return, the Observatory stands to see great science coming out of the historically collated records and help facilitate new research in the area. The potential importance of having historic data available for university projects during a time when fieldwork and travel could be potentially difficult could make the Observatory's historic data all the more attractive for research use.

Lucy Mitchell, a postdoctoral researcher from Hull University, continues to work tirelessly on the exciting UK Motus Project. Lucy is facilitating the rollout of UK Motus VHF receivers, ideally nationwide, but starting with clusters locally. Motus is a collaborative, open-source way of tracking a variety of aerial species. It is based around a network of passive VHF receivers that can detect uniquely-coded miniature VHF tags within 5-10km. At less than 1g, the tags are small enough to be deployed onto birds and bats. SBOT erected a Motus receiver in September 2019 in the Observatory garden and since then has awaited its first 'hit' from a tag, with the potential for birds and bats on the Continent being detected as they pass Spurn. Back in the office, Lucy has been working with licencing bodies to gain permission to use the same frequency as is used on the Continent to tag birds in the UK, and submitting applications to the British Trust for Ornithology (BTO) to be licenced to tag passerines. The project hopes to start by tagging continental Blackcaps at Spurn and other east coast observatories in order to build our knowledge base regarding changes in migration strategies and how this might be playing a part in population change and the Blackcaps' annual cycle. At the time of writing, tagging permissions have been granted and tagging is about to commence. An exciting year awaits the UK Motus project.

Trial Point Counts that started in autumn 2019 continued to ensure standardised and structured monitoring of grounded migrants through spring and autumn. These counts occur at the same location each morning across two sites: six points around the Triangle and six along the Peninsula. Whilst the Triangle surveys have continued uninterrupted, there have been breaks in the Peninsula recording due to COVID-19 and restricted movements. These data are now being collated from the previous two years and work on analysing these data to check for proof of concept will start imminently – look out for news on this on the Spurn

Bird Observatory website. This monitoring is only possible thanks to the Observatory's residential volunteer scheme and coverage by our Estate Worker Jonnie Fisk on the rest days for volunteers.

2. Conservation of wildlife:

The Easington Little Tern Protection Scheme at Beacon Ponds was managed by the Trust for the twentieth consecutive year. Two wardens were again employed and were assisted by several volunteers in order to give 24 hour coverage. It is a pleasure to report that we had a productive season. A total of 27 pairs fledged 42 chicks; the fledging rate of 1.56 chicks per breeding pair matched last year as the highest since 1984 and the number of chicks fledged is the highest since 2014. That productivity rate was the second highest in the British Isles, though ours of course is a small and relatively easily-managed colony, and we have to remember that the number of our breeding pairs remains low (well below the Site of Special Scientific Interest citation of 53 pairs) and that we continue to face a long-term decline in the colony. Despite that, the season must be seen as a success. Contributing factors include the reasonably good weather, a reliable food supply, failure by predators significantly to impact on the colony (other than in one instance) and a low level of human interference. As ever our thanks go to all our staff – in particular wardens Jacob Spinks and Mick Turton – and volunteers, including those behind the scenes, who worked so hard to protect and monitor the colony.

Management of our Church Field, Corner Field and Sykes Field sites continued and was enhanced further. The maturing plants and trees in Church Field are providing fantastic habitat, not just for birds but for bees, dragonflies, butterflies and moths. Further work was done to improve the habitat in the observatory garden, North Field (where a crop strip has been sowed) and most notably the newly acquired Sykes Field site, which continues to prove extremely attractive to a wide variety of birds, dragonflies and butterflies.

Nest boxes had another good take-up this year, particularly with respect to Starlings, Blue Tits, Great Tits, and perhaps most importantly Tree Sparrows.

Also see the 'Advancement of Education, section re the conservation work being carried out by the Science and Research Sub-committee.

A full summary of our records and activities can be found in our annual publication: *Spurn Wildlife 2020*

Directors

Mr R Adams

Mr T Jones

Mr A Hull

Company Secretary

Mr A Hull

Management Committee

Mr A A Hutt
Mr M Coverdale
Mr T Cowley
Mr P French
Miss S Harris
Mr N P Whitehouse
Mr G J Speight
Mr K Lawrence
Mr M Brew

Staff

Observatory Warden: Mr P Collins
Estate Worker: Mr J Fisk
Operations Manager: Mr T Jones
Little Tern Wardens: Mr J Spink and Mr J M Turton

Publications.

Jones and Fisk (eds): Spurn Wildlife 2020
Roadhouse A: The Birds of Spurn ISBN 978-0-9565571-7-9

Bankers

HSBC Bank plc, 33 St Nicholas Street, Scarborough, YO11 2HN

Solicitors

Burstalls, PO Box 31, Ocean Chambers, 54 Lowgate, Hull, HU 1 1JF
Hamers, 5 Earls Court, Priory Park East, Hull. HU4 7DY

Independent Examiners

Hepworth Griffiths, 47/49 Grove Street, Retford, Notts. DN22 6LA

Insurers

Zurich Insurance plc, The Zurich Centre, 3000 Parkway, Whiteley, Fareham, Hants, PO15 7JZ.

Investments

Charities Aid Foundation, Kings Hill, West Mallings, Kent, ME19 4TA

Spurn Bird Observatory Trust Ltd is a registered charity No. 1141408.
Registered Office: Kew Villa, Seaside Road, Kilnsea, Hull HU12 0UB

Signed on behalf of the charity.

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

AD Hull
Secretary

Registration number: 07474287

Spurn Bird Observatory Trust Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2020

Hepworth Griffiths
Chartered Accountants
47/49 Grove Street
Retford
Nottinghamshire
DN22 6LA

Spurn Bird Observatory Trust Limited

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Spurn Bird Observatory Trust Limited

Company Information

Directors	R Adams T Jones AD Hull
Registered office	Kew Villa Kilnsea East Yorkshire HU12 0UB
Solicitors	Burstalls Solicitors PO Box 31 Ocean Chambers 54 Lowgate Hull HU1 1JF
Bankers	HSBC Bank plc 33 St Nicholas Street Scarborough North Yorkshire YO11 2HN
Accountants	Hepworth Griffiths Chartered Accountants 47/49 Grove Street Retford Nottinghamshire DN22 6LA

Spurn Bird Observatory Trust Limited

Directors' Report for the Year Ended 31 December 2020

The directors present their report and the financial statements for the year ended 31 December 2020.

Directors of the company

The directors who held office during the year were as follows:

R Adams

T Jones

AD Hull

Principal activity

The principal activity of the company is the advancement of the education of the public and the benefit of the community by

- a) the long term monitoring of bird populations their distribution and migration;
- b) the study and recording of objects of ornithological, botanical, entomological, zoological, geological, archaeological, historical or scientific interest in the Area of Benefit and other surrounding areas as may from time to time be considered reasonable and appropriate and disseminating the useful results from such research;
- c) the conservation of wildlife and by the encouragement of the breeding of wild birds, animals and insects in the Area of Benefit and its environs.

The Area of Benefit being the area of the Spurn Peninsula in the County of the East Riding of Yorkshire

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 7 August 2021 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
Director

.....
AD Hull
Director

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Spurn Bird Observatory Trust Limited
for the Year Ended 31 December 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Spurn Bird Observatory Trust Limited for the year ended 31 December 2020 as set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Spurn Bird Observatory Trust Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Spurn Bird Observatory Trust Limited and state those matters that we have agreed to state to the Board of Directors of Spurn Bird Observatory Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Spurn Bird Observatory Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Spurn Bird Observatory Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Spurn Bird Observatory Trust Limited. You consider that Spurn Bird Observatory Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Spurn Bird Observatory Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Hepworth Griffiths
Chartered Accountants
47/49 Grove Street
Retford
Nottinghamshire
DN22 6LA
7 August 2021

Spurn Bird Observatory Trust Limited

Profit and Loss Account for the Year Ended 31 December 2020

	Note	Total 31 December 2020 £	Total 31 December 2019 £
Turnover		107,263	154,260
Cost of sales		<u>(3,364)</u>	<u>(4,729)</u>
Gross surplus		103,899	149,531
Administrative expenses		(73,923)	(117,307)
Other operating income		<u>18,603</u>	<u>-</u>
Operating surplus		<u>48,579</u>	<u>32,224</u>
Income from other fixed asset investments		142	132
Other interest receivable and similar income		63	82
Interest payable and similar expenses		<u>(3,422)</u>	<u>(4,100)</u>
		<u>(3,217)</u>	<u>(3,886)</u>
Surplus before tax		<u>45,362</u>	<u>28,338</u>
Surplus for the financial year		<u><u>45,362</u></u>	<u><u>28,338</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Comprehensive Income for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Surplus for the year		<u>45,362</u>	<u>28,338</u>
Total comprehensive income for the year		<u><u>45,362</u></u>	<u><u>28,338</u></u>

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	4	377,890	377,890
Other financial assets	5	<u>6,203</u>	<u>6,203</u>
		<u>384,093</u>	<u>384,093</u>
Current assets			
Cash at bank and in hand		171,909	76,459
Creditors: Amounts falling due within one year	6	<u>(39,652)</u>	<u>(39,534)</u>
Net current assets		<u>132,257</u>	<u>36,925</u>
Total assets less current liabilities		516,350	421,018
Creditors: Amounts falling due after more than one year	6	<u>(151,825)</u>	<u>(125,620)</u>
Net assets		<u><u>364,525</u></u>	<u><u>295,398</u></u>
Capital and reserves			
Other reserves		43,926	20,161
Profit and loss account		<u>320,599</u>	<u>275,237</u>
Total equity		<u><u>364,525</u></u>	<u><u>295,398</u></u>

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2020

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 7 August 2021 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
Director

.....
AD Hull
Director

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Changes in Equity for the Year Ended 31 December 2020

	Other reserves £	Profit and loss account £	Total £
At 1 January 2020	20,161	275,237	295,398
Surplus for the year	-	45,362	45,362
Total comprehensive income	-	45,362	45,362
Transfers	23,765	-	23,765
At 31 December 2020	<u>43,926</u>	<u>320,599</u>	<u>364,525</u>
	Other reserves £	Profit and loss account £	Total £
At 1 January 2019	20,161	246,899	267,060
Surplus for the year	-	28,338	28,338
Total comprehensive income	-	28,338	28,338
At 31 December 2019	<u>20,161</u>	<u>275,237</u>	<u>295,398</u>

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

1 General information

The company is a company limited by guarantee incorporated in England.

The address of its registered office is:

Kew Villa
Kilnsea
East Yorkshire
HU12 0UB

These financial statements were authorised for issue by the Board on 7 August 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class

Land and building

Depreciation method and rate

No depreciation charged

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 6 (2019 - 5).

4 Tangible assets

	Land and buildings £	Total £
Cost or valuation		
At 1 January 2020	<u>377,890</u>	<u>377,890</u>
At 31 December 2020	<u>377,890</u>	<u>377,890</u>
Depreciation		
Carrying amount		
At 31 December 2020	<u><u>377,890</u></u>	<u><u>377,890</u></u>
At 31 December 2019	<u><u>377,890</u></u>	<u><u>377,890</u></u>

Included within the net book value of land and buildings above is £377,890 (2019 - £377,890) in respect of freehold land and buildings.

5 Other financial assets (current and non-current)

	Financial assets at cost less impairment £	Total £
Non-current financial assets		
Cost or valuation		
At 1 January 2020	<u>6,203</u>	<u>6,203</u>
At 31 December 2020	<u>6,203</u>	<u>6,203</u>
Impairment		
Carrying amount		
At 31 December 2020	<u><u>6,203</u></u>	<u><u>6,203</u></u>

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Creditors

	Note	2020 £	2019 £
Due within one year			
Other creditors		<u>39,652</u>	<u>39,534</u>
Due after one year			
Loans and borrowings	7	<u><u>151,825</u></u>	<u><u>125,620</u></u>

7 Loans and borrowings

	2020 £	2019 £
Non-current loans and borrowings		
Bank borrowings	<u><u>151,825</u></u>	<u><u>125,620</u></u>

Spurn Bird Observatory Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover (analysed below)	107,263	154,260
Cost of sales (analysed below)	<u>(3,364)</u>	<u>(4,729)</u>
Gross surplus	<u>103,899</u>	<u>149,531</u>
Gross surplus (%)	96.86%	96.93%
Administrative expenses		
Employment costs (analysed below)	(44,119)	(42,156)
Establishment costs (analysed below)	(11,422)	(42,715)
General administrative expenses (analysed below)	<u>(18,382)</u>	<u>(32,436)</u>
	(73,923)	(117,307)
Other operating income (analysed below)	<u>18,603</u>	<u>-</u>
Operating surplus	<u>48,579</u>	<u>32,224</u>
Income from other fixed asset investments (analysed below)	142	132
Other interest receivable and similar income (analysed below)	63	82
Interest payable and similar charges (analysed below)	<u>(3,422)</u>	<u>(4,100)</u>
	<u>(3,217)</u>	<u>(3,886)</u>
Surplus before tax	<u><u>45,362</u></u>	<u><u>28,338</u></u>

Spurn Bird Observatory Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

	2020 £	2019 £
Turnover		
Caravan pitches	18,839	14,805
Accommodation fees	9,265	21,129
Donation's received	18,711	58,034
Friends of Spurn subscriptions	26,308	24,627
Sales of reports/books	2,218	3,127
Sales of Advertising	1,600	3,500
Radio donation and rent	2,360	2,310
Tax refunds	7,573	7,298
Spurn science income	5,795	6,320
Ringing income	1,461	1,275
Spurn shop income	7,783	6,150
Rent from Warden	5,350	5,350
Other income	-	335
	<u>107,263</u>	<u>154,260</u>
Cost of sales		
Purchases - Spurn shop	<u>3,364</u>	<u>4,729</u>
Employment costs		
Wages and salaries	<u>(44,119)</u>	<u>(42,156)</u>
Establishment costs		
Rates	(1,540)	(1,378)
Light, heat and power	(4,058)	(4,730)
Insurance	(2,440)	(1,943)
Repairs and maintenance	(2,460)	(20,102)
Site maintenance	<u>(924)</u>	<u>(14,562)</u>
	<u>(11,422)</u>	<u>(42,715)</u>

This page does not form part of the statutory financial statements.

Spurn Bird Observatory Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

General administrative expenses

Telephone and fax	(1,250)	(606)
Domestic supplies and services	(1,179)	(1,234)
Fundraising expenses BBQ	-	(354)
Rings and ringing equipment	(2,474)	(3,905)
Bird food	(272)	(655)
Printing, postage and stationery	(11,311)	(11,821)
Website cost	(472)	(488)
Spurn science expenses	-	(6,576)
Trade subscriptions	(148)	(280)
Sundry expenses	(919)	(2,553)
Motor expenses	(300)	(505)
Travel and subsistence	(57)	(3,459)
	<u>(18,382)</u>	<u>(32,436)</u>

Other operating income

Government grants receivable	<u>18,603</u>	<u>-</u>
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Income from other fixed asset investments

Income from other investments (listed)	<u>142</u>	<u>132</u>
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Other interest receivable and similar income

Bank interest receivable	<u>63</u>	<u>82</u>
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Interest payable and similar expenses

Loan interest	<u>3,422</u>	<u>4,100</u>
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Registration number: 07474287

Spurn Bird Observatory Trust Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2020

Hepworth Griffiths
Chartered Accountants
47/49 Grove Street
Retford
Nottinghamshire
DN22 6LA

Spurn Bird Observatory Trust Limited

Contents

Company Information	1
Directors' Report	2
Accountants' Report	3
Profit and Loss Account	4
Statement of Comprehensive Income	5
Balance Sheet	6 to 7
Statement of Changes in Equity	8
Notes to the Financial Statements	9 to 12

Spurn Bird Observatory Trust Limited

Company Information

Directors	R Adams T Jones AD Hull
Registered office	Kew Villa Kilnsea East Yorkshire HU12 0UB
Solicitors	Burstalls Solicitors PO Box 31 Ocean Chambers 54 Lowgate Hull HU1 1JF
Bankers	HSBC Bank plc 33 St Nicholas Street Scarborough North Yorkshire YO11 2HN
Accountants	Hepworth Griffiths Chartered Accountants 47/49 Grove Street Retford Nottinghamshire DN22 6LA

Spurn Bird Observatory Trust Limited

Directors' Report for the Year Ended 31 December 2020

The directors present their report and the financial statements for the year ended 31 December 2020.

Directors of the company

The directors who held office during the year were as follows:

R Adams

T Jones

AD Hull

Principal activity

The principal activity of the company is the advancement of the education of the public and the benefit of the community by

- a) the long term monitoring of bird populations their distribution and migration;
- b) the study and recording of objects of ornithological, botanical, entomological, zoological, geological, archaeological, historical or scientific interest in the Area of Benefit and other surrounding areas as may from time to time be considered reasonable and appropriate and disseminating the useful results from such research;
- c) the conservation of wildlife and by the encouragement of the breeding of wild birds, animals and insects in the Area of Benefit and its environs.

The Area of Benefit being the area of the Spurn Peninsula in the County of the East Riding of Yorkshire

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 7 August 2021 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
Director

.....
AD Hull
Director

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Spurn Bird Observatory Trust Limited
for the Year Ended 31 December 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Spurn Bird Observatory Trust Limited for the year ended 31 December 2020 as set out on pages 4 to 12 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Spurn Bird Observatory Trust Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Spurn Bird Observatory Trust Limited and state those matters that we have agreed to state to the Board of Directors of Spurn Bird Observatory Trust Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Spurn Bird Observatory Trust Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Spurn Bird Observatory Trust Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Spurn Bird Observatory Trust Limited. You consider that Spurn Bird Observatory Trust Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Spurn Bird Observatory Trust Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Hepworth Griffiths
Chartered Accountants
47/49 Grove Street
Retford
Nottinghamshire
DN22 6LA
7 August 2021

Spurn Bird Observatory Trust Limited

Profit and Loss Account for the Year Ended 31 December 2020

	Note	Total 31 December 2020 £	Total 31 December 2019 £
Turnover		107,263	154,260
Cost of sales		<u>(3,364)</u>	<u>(4,729)</u>
Gross surplus		103,899	149,531
Administrative expenses		(73,923)	(117,307)
Other operating income		<u>18,603</u>	<u>-</u>
Operating surplus		<u>48,579</u>	<u>32,224</u>
Income from other fixed asset investments		142	132
Other interest receivable and similar income		63	82
Interest payable and similar expenses		<u>(3,422)</u>	<u>(4,100)</u>
		<u>(3,217)</u>	<u>(3,886)</u>
Surplus before tax		<u>45,362</u>	<u>28,338</u>
Surplus for the financial year		<u><u>45,362</u></u>	<u><u>28,338</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Comprehensive Income for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Surplus for the year		<u>45,362</u>	<u>28,338</u>
Total comprehensive income for the year		<u><u>45,362</u></u>	<u><u>28,338</u></u>

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	4	377,890	377,890
Other financial assets	5	<u>6,203</u>	<u>6,203</u>
		<u>384,093</u>	<u>384,093</u>
Current assets			
Cash at bank and in hand		171,909	76,459
Creditors: Amounts falling due within one year	6	<u>(39,652)</u>	<u>(39,534)</u>
Net current assets		<u>132,257</u>	<u>36,925</u>
Total assets less current liabilities		516,350	421,018
Creditors: Amounts falling due after more than one year	6	<u>(151,825)</u>	<u>(125,620)</u>
Net assets		<u><u>364,525</u></u>	<u><u>295,398</u></u>
Capital and reserves			
Other reserves		43,926	20,161
Profit and loss account		<u>320,599</u>	<u>275,237</u>
Total equity		<u><u>364,525</u></u>	<u><u>295,398</u></u>

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2020

For the financial year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 7 August 2021 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
Director

.....
AD Hull
Director

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Changes in Equity for the Year Ended 31 December 2020

	Other reserves £	Profit and loss account £	Total £
At 1 January 2020	20,161	275,237	295,398
Surplus for the year	-	45,362	45,362
Total comprehensive income	-	45,362	45,362
Transfers	23,765	-	23,765
At 31 December 2020	<u>43,926</u>	<u>320,599</u>	<u>364,525</u>
	Other reserves £	Profit and loss account £	Total £
At 1 January 2019	20,161	246,899	267,060
Surplus for the year	-	28,338	28,338
Total comprehensive income	-	28,338	28,338
At 31 December 2019	<u>20,161</u>	<u>275,237</u>	<u>295,398</u>

The notes on pages 9 to 12 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

1 General information

The company is a company limited by guarantee incorporated in England.

The address of its registered office is:

Kew Villa
Kilnsea
East Yorkshire
HU12 0UB

These financial statements were authorised for issue by the Board on 7 August 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class

Land and building

Depreciation method and rate

No depreciation charged

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Profit and Loss Account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 6 (2019 - 5).

4 Tangible assets

	Land and buildings £	Total £
Cost or valuation		
At 1 January 2020	<u>377,890</u>	<u>377,890</u>
At 31 December 2020	<u>377,890</u>	<u>377,890</u>
Depreciation		
Carrying amount		
At 31 December 2020	<u><u>377,890</u></u>	<u><u>377,890</u></u>
At 31 December 2019	<u><u>377,890</u></u>	<u><u>377,890</u></u>

Included within the net book value of land and buildings above is £377,890 (2019 - £377,890) in respect of freehold land and buildings.

5 Other financial assets (current and non-current)

	Financial assets at cost less impairment £	Total £
Non-current financial assets		
Cost or valuation		
At 1 January 2020	<u>6,203</u>	<u>6,203</u>
At 31 December 2020	<u>6,203</u>	<u>6,203</u>
Impairment		
Carrying amount		
At 31 December 2020	<u><u>6,203</u></u>	<u><u>6,203</u></u>

Spurn Bird Observatory Trust Limited

Notes to the Financial Statements for the Year Ended 31 December 2020

6 Creditors

	Note	2020 £	2019 £
Due within one year			
Other creditors		<u>39,652</u>	<u>39,534</u>
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7 Loans and borrowings

	2020 £	2019 £
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Bank borrowings	<u><u>151,825</u></u>	<u><u>125,620</u></u>

Spurn Bird Observatory Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2020

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Gross surplus (%)	96.86%	96.93%
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Spurn Bird Observatory Trust Limited

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Spurn Bird Observatory Trust Limited

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Website cost	(472)	(488)
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Motor expenses	(300)	(505)
Travel and subsistence	(57)	(3,459)
	<u>(18,382)</u>	<u>(32,436)</u>

Other operating income

Government grants receivable	<u>18,603</u>	<u>-</u>
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Income from other fixed asset investments

Income from other investments (listed)	<u>142</u>	<u>132</u>
--	------------	------------

Other interest receivable and similar income

Bank interest receivable	<u>63</u>	<u>82</u>
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Interest payable and similar expenses

Loan interest	<u>3,422</u>	<u>4,100</u>
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