



Member of the  
Bird Observatories Council

# SPURN BIRD OBSERVATORY TRUST LTD

Charity Registration No. 1141408

## Annual Report 2022

This is the **ninth** annual report of the Spurn Bird Observatory Trust Ltd ('the bird observatory').

The bird observatory draws on a history of operation at Spurn since 1945 when it was the third in the UK and the first on the UK mainland. We acknowledge the inspiring foundational work of the co-founders Ralph Chislett and George H. Ainsworth. The Trust registered as a charitable company with Companies House and as a charity with the Charities Commission on 20 December 2010. The bird observatory is an accredited member of the Bird Observatories Council as it meets specified criteria relating to activities and facilities for the long-term monitoring of bird populations and migration.

### **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 the encouragement of the breeding of wild birds, animals and insects in the Area of Benefit and its environs.*

The **Area of Benefit** is the area of the Spurn Peninsula in the East Riding in the county of Yorkshire.

### **Administration**

The bird observatory is administered by a board of directors who are assisted by a voluntary, co-opted management committee of nine further individuals. The directors and management committee met three times during the year. Copies of the minutes of the meetings are displayed in the common room of the bird observatory building for reference by any interested party. Key items from the minutes were included in the bird observatory monthly newsletter as appropriate. The Trust employs a full-time warden and full-time operations manager to carry out and oversee the daily activities of the charity in pursuit of its aims. Three seasonal wardens were also employed to conduct the Little Tern protection scheme and were assisted by a team of volunteers.

The bird observatory operates self-catering residential accommodation in a converted four-bedroom property in the village of Kilnsea. The premises can accommodate up to 13 visitors, available at a modest charge to any visiting naturalist or other individual who is prepared to support the aims of the Trust.

A small bungalow is owned by the Trust which provides residential accommodation for the warden and observatory manager. A certificated caravan site is sited next door to the bungalow and provides pitches for up to five touring caravans. The pitches are available for rent to anyone who wishes to experience and enjoy the local area. Three permanent pitches are also available for long-term let at the rear of the bird observatory building. A further five pitches for long-term let are located at Sykes Field.

### **Review of the year**

2022 was another successful year for the charity. Within our defined recording area of Spurn, we recorded 251 bird species. The birding highlight of the year came in late October with our first-ever Eastern Yellow Wagtail present for a few days at Kilnsea Wetlands. Sightings of a stunning Masked Wagtail and a Spanish Wagtail were our first records of these rare subspecies. We noted our second-ever Brown Shrike - a smart adult type in the spring. The fifth-ever Pallid Harrier, a female, graced one day of the MigFest. Our ninth and tenth Citrine Wagtails were seen together by the Riverside Hotel also during Migfest. During a national influx we recorded our ninth-12th Pallid Swifts typically late in the year. Sightings of the 11-12th Cattle Egrets came at each end of the year. Our 13-14th Blyth's Reed Warblers involved a singing bird in spring and a typical autumn record. The 16th Arctic Warbler obliged one day in canal hedge, the 16-17th Red-flanked Bluetails delighted, while our 17-20th White-rumped Sandpipers graced the area with the first multiple sighting when two were off the Warren. A Bonelli's Warbler spp on Beacon Lane was not identified to species level because it did not call but was rewarding to see nonetheless. A female Western Subalpine Warbler was also a notable rarity.

Locally-rare bird species that we recorded this year included the 15<sup>th</sup>-ever Black Guillemot, two Green Woodpeckers and a Willow Tit.

It was yet again a productive year for scarce birds. For example, we recorded at least 12 Red-rumped Swallows passing through, six Cory's Shearwaters, (including a late bird in November), 20 Spoonbills, five Honey Buzzards (spring and autumn), a Rough-legged Buzzard, two Black Kites, three Temminck's Stint with a long staying juvenile in September, three Red-necked Phalaropes together on Beacon ponds, three sightings of Grey Phalaropes, a showy Stone Curlew, four Quails, four Nightjars, five Bee-eaters, just a single Golden Oriole, four Turtle Doves, two Hoopoe, six Woodlark, three Shore Larks, an Olive-backed Pipit, just two Barred Warblers including one long stayer, three Icterine Warbler, one Dusky Warbler, four Pallas's Warblers, a return of decent numbers of Yellow-browed Warblers, two Red-breasted Flycatcher, three Red-backed Shrikes, a Great Grey Shrike, six Wrynecks, two Serin and three Little Bunting.

We are thrilled to now have a new patron, the multi award winning author and naturalist Mark Cocker.

The Friendship Agreement between Spurn Bird Observatory, Cape May Bird Observatory (USA), Falsterbo Bird Observatory (Sweden) and Long Point Bird Observatory (Canada) entered its seventh year in 2022. The partnership continued to strengthen despite COVID-19 restrictions on international travel for the second consecutive year. Regular Skype meetings were held throughout the year involving the heads of each observatory to share experiences and insights.

The Easington Little Tern Protection Scheme ran for the 22<sup>nd</sup> consecutive year. The local project, led by the Trust, is a joint partnership with the Royal Society for the Protection of Birds (RSPB), Environment Agency, Natural England, Yorkshire Wildlife Trust (YWT) and South Holderness Countryside Society. See below for further details.

The annual Friends of Spurn barbecue in August and our annual bird migration festival (MigFest) in early September enabled the bird observatory to continue to engage with birders from around the UK. We are very grateful to Friends of Spurn for their ongoing support through their voluntary work and financial support through membership fees. We promoted Spurn Bird Observatory at the Leeds Bird Fair in May 2022. When attending the Global Bird Fair in Rutland in July, we reached some of the 11,600 attendees to explain our work. At that event, the bird observatory gave a talk on the effects of climate change on migrants at Spurn and presented Spurn as a low-carbon alternative to foreign travel.

Our ninth annual bird migration festival (MigFest) took place on the weekend of 9-11 September 2022. Through this event the bird observatory engaged with approx. 400 people. Birders, friends and families came to watch birds, talk and learn together. The bird observatory organised opportunities or inspiring seminars and lectures, guided walks and bird ringing demonstrations. Visitors also had opportunities to purchase books, magazines and artwork from visiting stall holders. It was the seventh year that we conducted our Young Birder of the Year competition in partnership with the British Trust for Ornithology (BTO). Josiah Evans, aged 13, and Ben Rumsby, aged 15, won top prizes in the junior and senior categories respectively. The assessors were blown away by the skill and knowledge of all six finalists, aged between 10- and 15-years-old. Our huge thanks go to the owners of Sandy Beaches caravan park for providing an excellent venue for MigFest for the second year. The MigFest included a series of fantastic lectures including the keynote speeches from international experts Martin Collinson and Alex Lees.

The directors and committee of the Trust wish to record thanks to the warden Paul Collins, estate worker Jonnie Fisk and operations manager Tim Jones then subsequently Rob Hunton, for their work to ensure the smooth working of the bird observatory during 2022. The seasonal and other volunteers have also made many helpful contributions to our charitable work throughout the year, for example assisting with habitat management, bird recording, visitor liaison and the operation of MigFest. The directors and committee of the Trust are particularly grateful for many voluntary contributions to the work of the bird observatory during the year

from local residents including Steve Exley, Ian and Sharon Smith and Paul J & Thomas Willoughby.

This directors and committee of the Trust wish also to acknowledge the contributions of many sponsors and supporters of the bird observatory in 2022, including British Birds Charitable Trust, East Riding of Yorkshire Council, Opticron, Rare Bird Alert, Swarovski Optic and Yorkshire Coast Nature. The support of these organisations has, for example, enabled the charity to increase engagement with young people to support and develop their interest in birds and natural history.

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

## **Benefit to the Public**

### **1. Advancement of education:**

The bird observatory provides inexpensive self-catering accommodation for rental by individuals, or groups, in support of their own research or so they can participate in the long-term studies of the Trust.

Staff and volunteers conduct a daily census of resident and migrating birds. All records are provided to the BTO and YWT as well as being made available to any bona fide researcher. The daily bird log, which continues to be enhanced by our systematic counts along Spurn Point is inputted into an excel spreadsheet and fed directly into the BTO BirdTrack database. A daily list of individual species counts is also entered on the international bird migration Trektellen website. Monthly counts of birds using the Humber estuary were also carried out under the auspices of the Wetland Bird Survey (WeBS), a national initiative supported by the major conservation and research bodies in the United Kingdom: the BTO, Wildfowl and Wetland Trust, RSPB 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 used 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 BTO's guidelines for their breeding bird census. For the fifth consecutive year the breeding bird survey included the whole recording area rather than the 'old observatory' area. This allows us to establish the true status of breeding birds in our area and feeds into our conservation work. A total of 55 species were confirmed as breeding in the recording area in 2022.

Birders come to Spurn to witness bird migration, as well as to observe scarce and rare birds. In support of this activity in 2022, staff and volunteers continued to actively share bird news via our registered two-way radio system, frequently update the bird observatory's Twitter feed

(approx. 425 followers) and WhatsApp groups and post a daily summary of bird sightings on our webpage.

All of our historical records from the 1940s onwards are now stored at the East Yorkshire Archives at the Treasure House in Beverley. The last tranche of historical records were passed to the archive during 2022. The catalogued information includes all the annual written bird logs and ringing and recovery data from 1945, together with notebooks, photographs and a range of typical administrative material. The focus is on birds, but there is also a wealth of additional material on lepidoptera. The information is stored there under proper climatic care and security, to national standards. The catalogue being linked to the National Archives at Kew.

Due to the protection programme 39 pairs of Little Tern bred this year. Other notable breeding bird successes included five pairs of Avocet at Kilnsea Wetlands/Beacon Ponds successfully fledged some young for the first time in three years. Unfortunately, there were no breeding Marsh Warbler at Spurn this year.

The bird observatory ringed 7,627 birds of 92 species in 2023. This activity remains an integral part of our work as a bird observatory, undertaken within the national scheme which is licensed under the Wildlife and Countryside Act 1981 and co-ordinated by the BTO. Our work provides data that contributes towards the conservation policies of such bodies as Natural England. In 2022, data on 37 recoveries of 20 ringed species added further to our knowledge of bird migration.

The winter 2021/2022 period saw some devastating wave action and erosion to the boulder clay cliffs in our recording area. The coastline from Godwin Battery (Sandy Beaches caravan park) and the Warren in particular was affected, with a few metres of cliff succumbing to the sea. Storms and swollen seas resulted in late January in the Warren heligoland bird trap being destroyed. The trap having been first suggested by Ronald Garnett of the bird observatory in 1937 and established there by the bird observatory in November 1945. Our work to build a new heligoland trap was completed by the end of October 2022 and a Robin was the first bird captured in the new trap for ringing. Bird ringers who enhanced our trapping work during the year include Ken Pearson and his nets at Sykes Field and Pete Smith and Simon Davies operating at the Warren.

Significant storm erosion in January 2022 made the location of the Warren seawatching hide precarious. A team of volunteers coordinated by Steve Exley and Graham Speight moved the hide several feet away from the cliff edge. This effort has enabled birders to continue to enjoy shelter while watching seabirds passing Spurn this year.

The bird observatory again provided a programme of regular walks (led by employees and volunteers) for visitors during the spring and autumn. These events coincided with public bird ringing demonstrations when weather conditions were suitable. Once again, the walks were well attended and appreciated by beginners and experienced naturalists alike.

After birds, our second most important area of study is *Lepidoptera* (butterflies and moths). Three mercury vapour traps were operated by the observatory this year. Traps in Church Field and Kew Villa were in use from March to November, with one in the bird observatory garden run sporadically throughout the season.

A total of 26 species of butterfly were recorded at Spurn in 2022, which is one more than 2021. Highlights included an excellent year for Orange Tip, Gatekeeper and Speckled Wood, while Wall also made a small recovery following two poor years. Purple Hairstreak was an excellent, if anticipated, addition to the Spurn list with two records in the first half of August. Unfortunately, all three species of skipper, Large and Small Whites, Small Tortoiseshell and Common Blue had an extremely poor year.

Dragonflies recorded 2022 included the first Yellow-winged Darter seen here for 16 years and first Lesser Emperor recorded for 22 years. Observations, including from the most species-rich water bodies in the Triangle, as well as Clubley's Scrape, ponds in Kilnsea and the ditches around Long Bank, resulted in 20 species being noted. The abundance of some species was at record levels and much appreciated by visiting naturalists.

A total of 20 species of mammal were recorded in 2022, which included a single sighting of an Otter.

The observatory science and research sub-committee continued its work to continue standardised counts along Spurn Point bird ringing, and collate the data from seawatching, wildfowl counts and visual migration watches. The observatory continues to contribute to colour-ringing and tagging projects: four Twite were ringed with unique combinations of colour rings in 2022 for *The Twite Network*. The study of breeding Little Terns included two pulli fitted with a uniquely coded larger plastic ring (a darvic ring), along with the standard BTO ring. This Little Tern project has already produced results with a bird ringed in 2020, spotted subsequently in the Netherlands. The sub-committee continues to oversee discounted researcher rates for staying in the observatory. Grants are made available to researchers, academic or otherwise, to apply for funding from the bird observatory to support research costs as well as travel, accommodation and food.

On 2 July 2022 the bird observatory provided a publicly-accessible research day. This relaxed, casual way of presenting scientific research enabled us to share examples of work that has been carried out at Spurn or that the bird observatory has been involved with.

The bird observatory continues to participate in an international research network that uses coordinated automated radio telemetry to facilitate research and education on the ecology and conservation of migratory birds. We continue to operate a Motus receiver at Spurn. Using the Motus receiver, it is possible to get 'hits' (records) of birds with tags in the area, tagged elsewhere. Mostly this acts as a receiver of information from birds tagged on the continent where tagging is carried out more frequently than here in the UK. For example, a Goldcrest tagged on the Dutch island of Vlieland on 20 October 2022 was detected at Spurn less than eight hours

later, meaning at an average speed of 27 mph travelled as the bird migrated.

Unfortunately, the COVID-19 pandemic once again put a stop to the International Young Persons Exchange between Spurn Bird Observatory, Cape May Bird Observatory, Long Point Bird Observatory and Falsterbo Bird Observatory in 2022. When it is possible to operate, 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.

## **2. Conservation of wildlife:**

The Easington Little Tern Protection Scheme at Beacon Ponds was managed by the Trust for the 22nd consecutive year. Three wardens were employed thanks to additional funding being made available, and they were assisted by several volunteers in order to give 24-hour coverage. The Trust is grateful to Richard Boon for coordinating this work.

Management of our land at Church Field and Corner Field continued and was enhanced further for birds, bees and insects, dragonflies, moths and butterflies. Further work was also undertaken to improve the habitat in the relatively newly acquired Sykes Field site, which continues to prove extremely attractive to a wide variety of birds, dragonflies and butterflies. The previous acquisition by the bird observatory of two hay meadows named as Schipper's Field resulted in carefully planned habitat management work starting in 2022.

The wardens and volunteers continue to liaise with the other land owners as Spurn, in particular the YWT and Sandy Beaches caravan park in pursuit of our aims and objectives. We are grateful to both organisations for access to their land.

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 2022***

### **Directors**

Mr R Adams

Mr T Jones

Mr A Hull

Miss S Harris (from November 2022)

*Directors of the Trust are recruited by the charity from keen birders who contribute to the voluntary work of the bird observatory. They have specific expertise to help guide the ongoing work of the charity in pursuit of the stated aims and objectives.*

### **Company Secretary**

Mr T Vaughan (member from April 2022 and secretary from November 2022)

### **Management Committee**

Mr G Picton  
Mr N P Whitehouse  
Mr G J Speight  
Mr K Lawrence  
Mr M Brew  
Mr R Hunton (from November 2022)  
Mr O Metcalfe (from April 2022)  
Mr M Coverdale (until April 2022)  
Mr P Short (from April 2022)

### **Staff**

Observatory Warden: Mr P Collins  
Estate Worker: Mr J Fisk (until March 2022)  
Operations Manager: Mr R Hunton (from November 2022)  
Little Tern Wardens: Mr J Wilson, Mr R Hunton

### **Publications**

Jones, T. (ed): Spurn Wildlife 2022  
Roadhouse A (2006) 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.  
The Caravan Club, East Grinstead House, East Grinstead, RH19 1UA

### **Investments**

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

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

**The directors declare that they have approved the Trust's report above at the annual general meeting of DATE.**

Signed on behalf of the charity.

T Vaughan



Secretary

Registration number: 07474287

# Spurn Bird Observatory Trust Limited

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2022

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**

<b>Directors</b>	R Adams T Jones AD Hull S J Harris
<b>Registered office</b>	Kew Villa Kilnsea East Yorkshire HU12 0UB
<b>Solicitors</b>	Burstalls Solicitors PO Box 31 Ocean Chambers 54 Lowgate Hull HU1 1JF
<b>Bankers</b>	HSBC Bank plc 33 St Nicholas Street Scarborough North Yorkshire YO11 2HN
<b>Accountants</b>	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 2022

The directors present their report and the financial statements for the year ended 31 December 2022.

### Directors of the company

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

R Adams

T Jones

AD Hull

S J Harris (appointed 8 November 2022)

### 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 29 July 2023 and signed on its behalf by:

.....  
R Adams  
Director

.....  
T Jones  
Director

.....  
AD Hull  
Director

.....  
S J Harris  
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 2022**

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 2022 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/regulation>.

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  
29 July 2023

## Spurn Bird Observatory Trust Limited

### Profit and Loss Account for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Turnover		176,229	201,220
Cost of sales		<u>(3,257)</u>	<u>(3,158)</u>
Gross surplus		172,972	198,062
Administrative expenses		<u>(106,697)</u>	<u>(104,685)</u>
Operating surplus		<u>66,275</u>	<u>93,377</u>
Other interest receivable and similar income		232	15
Interest payable and similar expenses		<u>(4,608)</u>	<u>(3,367)</u>
		<u>(4,376)</u>	<u>(3,352)</u>
Surplus before tax		<u>61,899</u>	<u>90,025</u>
Surplus for the financial year		<u><u>61,899</u></u>	<u><u>90,025</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 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus for the year	<u>61,899</u>	<u>90,025</u>
Total comprehensive income for the year	<u><u>61,899</u></u>	<u><u>90,025</u></u>



# Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

## Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	4	437,159	433,365
Other financial assets	5	<u>6,203</u>	<u>6,203</u>
		<u>443,362</u>	<u>439,568</u>
<b>Current assets</b>			
Cash at bank and in hand		178,623	170,666
<b>Creditors:</b> Amounts falling due within one year	6	<u>(16,196)</u>	<u>(28,097)</u>
<b>Net current assets</b>		<u>162,427</u>	<u>142,569</u>
<b>Total assets less current liabilities</b>		605,789	582,137
<b>Creditors:</b> Amounts falling due after more than one year	6	<u>(111,303)</u>	<u>(127,587)</u>
<b>Net assets</b>		<u><u>494,486</u></u>	<u><u>454,550</u></u>
<b>Reserves</b>			
Other reserves		21,963	43,926
Retained earnings		<u>472,523</u>	<u>410,624</u>
Surplus		<u><u>494,486</u></u>	<u><u>454,550</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 2022**

For the financial year ending 31 December 2022 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 29 July 2023 and signed on its behalf by:

.....  
R Adams  
Director

.....  
T Jones  
Director

.....  
AD Hull  
Director

.....  
S J Harris  
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 2022

	<b>Other reserves</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2022	43,926	410,624	454,550
Surplus for the year	-	61,899	61,899
Transfers	(21,963)	-	(21,963)
At 31 December 2022	21,963	472,523	494,486
	<b>Other reserves</b>	<b>Retained earnings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2021	43,926	320,599	364,525
Surplus for the year	-	90,025	90,025
At 31 December 2021	43,926	410,624	454,550

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

# Spurn Bird Observatory Trust Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022

### 1 General information

The company is a company limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

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 29 July 2023.

### 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 smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### 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 balance sheet 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 Unaudited Financial Statements for the Year Ended 31 December 2022**

#### **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 Unaudited Financial Statements for the Year Ended 31 December 2022

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 7 (2021 - 7).

#### 4 Tangible assets

	Land and buildings £	Total £
<b>Cost or valuation</b>		
At 1 January 2022	433,365	433,365
Additions	3,794	3,794
At 31 December 2022	437,159	437,159
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 31 December 2022	437,159	437,159
At 31 December 2021	433,365	433,365

Included within the net book value of land and buildings above is £437,159 (2021 - £433,365) in respect of freehold land and buildings.

#### 5 Other financial assets (current and non-current)

	Financial assets at cost less impairment £	Total £
<b>Non-current financial assets</b>		
<b>Cost or valuation</b>		
At 1 January 2022	6,203	6,203
At 31 December 2022	6,203	6,203
<b>Impairment</b>		
<b>Carrying amount</b>		
At 31 December 2022	6,203	6,203

# **Spurn Bird Observatory Trust Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 December 2022**

### **6 Creditors**

#### **Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Accruals and deferred income	<u>16,196</u>	<u>28,097</u>

#### **Creditors: amounts falling due after more than one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due after one year</b>		
Loans and borrowings	<u>111,303</u>	<u>127,587</u>

Note

7

### **7 Loans and borrowings**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Non-current loans and borrowings</b>		
Bank borrowings	<u>111,303</u>	<u>127,587</u>

## Spurn Bird Observatory Trust Limited

### Detailed Profit and Loss Account for the Year Ended 31 December 2022

	2022 £	2021 £
Turnover (analysed below)	176,229	201,220
Cost of sales (analysed below)	<u>(3,257)</u>	<u>(3,158)</u>
Gross surplus	<u>172,972</u>	<u>198,062</u>
Gross surplus (%)	98.15%	98.43%
<b>Administrative expenses</b>		
Employment costs (analysed below)	(59,591)	(57,940)
Establishment costs (analysed below)	(18,480)	(21,624)
General administrative expenses (analysed below)	(28,428)	(25,109)
Finance charges (analysed below)	<u>(198)</u>	<u>(12)</u>
	<u>(106,697)</u>	<u>(104,685)</u>
Operating surplus	<u>66,275</u>	<u>93,377</u>
Other interest receivable and similar income (analysed below)	232	15
Interest payable and similar charges (analysed below)	<u>(4,608)</u>	<u>(3,367)</u>
	<u>(4,376)</u>	<u>(3,352)</u>
Surplus before tax	<u><u>61,899</u></u>	<u><u>90,025</u></u>



# Spurn Bird Observatory Trust Limited

## Detailed Profit and Loss Account for the Year Ended 31 December 2022

	2022 £	2021 £
<b>Turnover</b>		
Caravan pitches	23,200	21,276
Accommodation fees	22,808	16,465
Donation's received	66,180	55,787
Friends of Spurn subscriptions	28,370	29,160
Sales of reports/books	-	2,438
Sales of Advertising	-	2,847
Radio donation and rent	2,057	2,369
Tax refunds	7,253	11,356
Spurn science income	9,167	10,000
Ringling income	-	55
Spurn shop income, reports/books	5,872	5,327
Rent from Warden	4,550	4,950
Other income	1,438	744
Grants and subsidies receivable	5,334	38,446
	<u>176,229</u>	<u>201,220</u>
<b>Cost of sales</b>		
Purchases - Spurn shop	(3,257)	(3,158)
<b>Employment costs</b>		
Wages and salaries	<u>(59,591)</u>	<u>(57,940)</u>
<b>Establishment costs</b>		
Rates	(1,409)	(1,308)
Light, heat and power	(9,493)	(4,628)
Insurance	(1,448)	(1,292)
Repairs and maintenance	(3,334)	(6,750)
Site maintenance	<u>(2,796)</u>	<u>(7,646)</u>
	<u>(18,480)</u>	<u>(21,624)</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 2022

	2022 £	2021 £
<b>General administrative expenses</b>		
Telephone and fax	(1,069)	(732)
Domestic supplies and services	(245)	(1,792)
Guided walks and events	(4,885)	-
Fundraising expenses BBQ	(464)	(284)
Rings and ringing equipment	(2,104)	(3,535)
Bird food	(381)	(217)
Printing, postage and stationery	(15,697)	(14,844)
Website cost	-	(539)
Spurn science expenses	-	(45)
Trade subscriptions	(249)	(340)
Sundry expenses	(2,324)	(1,853)
Motor expenses	(710)	(614)
Travel and subsistence	-	(314)
Legal and professional fees	(300)	-
	<u>(28,428)</u>	<u>(25,109)</u>
<b>Finance charges</b>		
Bank charges	<u>(198)</u>	<u>(12)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>232</u>	<u>15</u>
<b>Interest payable and similar expenses</b>		
Loan interest	<u>(4,608)</u>	<u>(3,367)</u>

Registration number: 07474287

## **Spurn Bird Observatory Trust Limited**

( A company limited by guarantee )

Annual Report and Unaudited Financial Statements

for the Year Ended 31 December 2022

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

## **Chartered Accountants' Independent examination report to the Board of Directors of Spurn Bird Observatory Trust Limited**

I report on the accounts of the company for the year ended 31 December 2022, which are set out on pages 4 to 12.

### **Respective responsibilities of trustees and examiner**

The 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 to the 2011 Act;

follow the procedures laid down in the general Directions given by the Charity Commission 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 386 of the Companies Act 2006; and

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; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

29 July 2023

**Spurn Bird Observatory Trust Limited**  
**(Registration number: 07474287)**  
**Balance Sheet at 31 December 2022**

	2022 £	2021 £
<b>Fixed assets</b>		
Tangible fixed assets	437,159	433,365
Other financial assets	<u>6,203</u>	<u>6,203</u>
	<u>443,362</u>	<u>439,568</u>
<b>Current assets</b>		
Debtors	-	-
Cash at bank and in hand	<u>178,623</u>	<u>170,666</u>
	178,623	170,666
<b>Creditors: Amounts falling due within one year</b>	<u>(16,196)</u>	<u>(28,097)</u>
<b>Net current assets</b>	<u>162,427</u>	<u>142,569</u>
<b>Total assets less current liabilities</b>	605,789	582,137
<b>Creditors: Amounts falling due after more than one year</b>	<u>(111,303)</u>	<u>(127,587)</u>
<b>Net assets</b>	<u><u>494,486</u></u>	<u><u>454,550</u></u>
<b>Capital and reserves</b>		
Other reserves	21,963	43,926
Profit and loss account	<u>472,523</u>	<u>410,624</u>
<b>Total equity</b>	<u><u>494,486</u></u>	<u><u>454,550</u></u>

**Spurn Bird Observatory Trust Limited**  
**Profit and Loss Account**  
**For the Year Ended 31 December 2022**

	2022		2021	
	£	£	£	£
Turnover (analysed below)		176,229		201,220
Cost of sales - Spurn shop		<u>(3,257)</u>		<u>(3,158)</u>
Gross profit		<u>172,972</u>		<u>198,062</u>
Gross profit (%)		98.15%		98.43%
<b>Administrative expenses</b>				
Employment costs (analysed below)	(59,591)		(57,940)	
Establishment costs (analysed below)	(18,480)		(21,624)	
Administrative expenses (analysed below)	(28,428)		(25,109)	
Finance charges	<u>(198)</u>		<u>(12)</u>	
		(106,697)		(104,685)
Income from fixed assets investments (CAF)		-		-
Bank interest receivable		232		15
Loan interest		(4,608)		(3,367)
Profit before taxation		<u><u>61,899</u></u>		<u><u>90,025</u></u>

**Spurn Bird Observatory Trust Limited**  
**Profit and Loss Account**  
**For the Year Ended 31 December 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Caravan pitches	23,200	21,276
Accommodation fees	22,808	16,465
Donation's recived	66,180	55,787
Friends of Spurn subscriptions	28,370	29,160
Sales of reports/books	-	2,438
Sale of Advertising	-	2,847
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Tax refunds	7,253	11,356
Spurn science income	9,167	10,000
Ringing income	-	55
Spurn shop income, reports/books	5,872	5,327
Rent from Warden	4,550	4,950
Other income	1,438	744
Grants and subsidies receivable	5,334	38,446
	<u>176,229</u>	<u>201,220</u>
 <b>Employment costs</b>		
Wages and salaries	<u>59,591</u>	<u>57,940</u>
 <b>Establishment costs</b>		
Rates	1,409	1,308
Light,heat and power	9,493	4,628
Insurance	1,448	1,292
Repairs and maintenance	3,334	6,750
Site maintenance	2,796	7,646
	<u>18,480</u>	<u>21,624</u>
 <b>Administrative expenses</b>		
Telephone and fax	1,069	732
Domestic supplies and services	245	1,792
Guided walks and events	4,885	-
Fundraising expenses BBQ	464	284
Rings and ringing equipment	2,104	3,535
Bird food	381	217
Printing, postage and stationery	15,697	14,844
Website cost	-	539
Spurn science expenses	-	45
Trade subscriptions	249	340
Sundry expenses	2,324	1,853
Motor expenses	710	614
Travel and subsistence	-	314
Legal and professional fees	300	-
	<u>28,428</u>	<u>25,109</u>