



SPURN BIRD OBSERVATORY TRUST LTD
Charity Registration No. 1141408

Annual Report 2024

This is the 14th annual report of the Spurn Bird Observatory Trust Ltd ('the bird observatory') for 2024.

The bird observatory draws on a history of operation at Spurn since 1945 when it was the third such bird observatory in the UK and the first on the UK mainland. We acknowledge the inspiring, foundational work of two pioneering birders in the 1940s, our 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 in 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.

The first annual report by Spurn bird observatory of its bird and natural history records was produced for 1964. Since 1992, we have produced an annual report 'Spurn Wildlife'. A full summary of our most recent records and activities can be found in our publication: '*Spurn Wildlife 2024*'.

In order to share information more widely, all of our historical records from the 1940s onwards are stored at the East Yorkshire Archives at the Treasure House in Beverley. 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 butterflies and moths. The information is stored there under proper climatic care and security, to national standards. The catalogue is linked to the National Archives at Kew, London.

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, including Kilnsea and Easington, in the East Riding in the county of Yorkshire.

Structure, governance and management

The bird observatory is administered by a board of trustees (whom we term 'directors') who are volunteers and take no pay nor remuneration. They are assisted by a voluntary, co-opted management committee. The directors and management committee met four times during the year. The trust wishes to record thanks to the warden Paul Collins and observatory manager Rob Hunton for their work to ensure the smooth working of the bird observatory during 2024 in pursuit of its charitable aims. A small bungalow owned by the Trust provides residential accommodation for the warden and observatory manager. The building includes solar panels and battery storage and its energy performance certificate is A-rated. It was replaced the previous year thanks to financial support from Friends of Spurn, as well as a small grant from East Riding Council.

Seasonal staff: The bird observatory acknowledges the important work of seasonal wardens in helping as with habitat management, birds and natural history recording, the Little Tern protection scheme, visitor liaison and the operation of annual bird migration festival 'MigFest'.

Volunteers: Volunteers at Spurn contributed many hours to our work in 2024, which is an incredible contribution and a powerful resource. Volunteers, including local people, play a big voluntary role in the operation of the bird observatory, including: Pat Degnan, Steve & Pam Exley, Ian Smith, Jacob Spinks, Pat & Rich Swales, Andrew & Sue Wells of Westmere Farm, Andrea Vaughan and Paul & Thomas Willoughby. The bird observatory appreciates the support from many other volunteers during the year, including: Matt Binding, Richard Boon, Benjamin Dudding, Tate Lloyd, Matthew Livsey, Zach Pannifer, Emma Rigate, Colin Teal, and Jake Wood. Our social media presence has been enhanced thanks to Eva Finney and Emma Rigate. Adam Hutt regularly updated the website bird news. There were approximately 100 volunteers who contributed their time, to make our September bird migration festival 'MigFest' a great success. Food for the migration festival was coordinated by volunteers Pat Degnan and Andrea Vaughan.

Review of the year

2024 was another successful year for the charity. In planning our work, the committee and directors kept in mind the Charity Commission's guidance on public benefit.

How our activities deliver public benefit

1. Advancement of education

Birders come to Spurn to witness bird migration, as well as to observe and sometimes ring scarce and rare birds. In support of this and scientific research, bird observatory staff and volunteers conducted a daily census of resident and migrating birds, an annual breeding bird survey and bird ringing.

The bird observatory noted 263 avian species during the year. Highlights included Black-winged Pratincole, Collared Flycatcher, Gull-billed Tern, Iberian Chiffchaff, Least Sandpiper, Purple Heron and Stilt Sandpiper. It was once again a positive year for sightings of Woodlark, Hen Harrier and Red-backed Shrike.

Using the guidelines of the British Trust for Ornithology (BTO) for the breeding bird census, we confirmed that a total of 60 bird species bred in the recording area in 2024. Due to our protection programme, 59 pairs of Little Tern bred this year, fledging 85 chicks. The bird observatory ringed 7067 birds of 94 species in 2024. A total of 26 species of butterfly were recorded and highlights included the first record of White-letter Hairstreak and our second-ever record of Dark Green Fritillary. Of the 18 species of dragonflies recorded in 2024, the biggest highlight included a Norfolk Hawker. A total of 32 species of mammal were recorded in 2024, the stars being adult and juvenile Humpback Whales that lingered offshore in July. The first record of Common Dolphin was also made this year.

Sharing news on bird sightings: To enable public benefit, we actively share bird news via our registered two-way radio system (119 users), frequently update the bird observatory's social media feeds on BlueSky (2401 followers), Instagram (1130 followers) and x (17,335 followers), WhatsApp groups (271 members), update a sightings screen at the bird observatory hub, post a daily summary of bird sightings on our webpage and publish a seasonal summary by newsletter. During the year, the website had approximately 12 million hits and over 78,000 unique visitors.

Bird ringing: As part of our contribution to scientific research and to public engagement, bird ringing remains an integral part of the bird observatory's work. It is undertaken under the national scheme co-ordinated by the BTO, licensed under the Wildlife and Countryside Act 1981. Data this year on recoveries of ringed species added further to our knowledge of bird migration. For example, a male Whinchat ringed at Spurn on 12 May 2024 was seen on 31 May in Aberdeenshire. The ring was impressively read in the field there. The sighting came 19 days after being ringed at Spurn, with a distance of 412km between the sites.

The observatory continues to contribute to colour-ringing and tagging projects. Twite were ringed with unique combinations of colour rings for The Twite Network. Work with the Humber Wader Study Group continued, to colour-ring Redshank, Bar-tailed Godwit and Curlew. The observatory also contributed to a project colour-ringing Short-eared Owls.

The study of breeding Little Terns included pulli fitted with a uniquely coded larger plastic ring (a darvic ring), along with the standard BTO ring. Two ringed individuals that fledged from here in previous seasons were found elsewhere this year. One that fledged in 2013 was recaptured in Senegal on 4 April 2024. A second, which fledged in 2022, was re-sighted at Seaton Carew on 7 June 2024.

Natural history recording: 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.

Publication of our records for public benefit: We have again published a detailed annual report setting out our records of birds and natural history and our year of charitable activities. The 'Spurn Wildlife 2023' report was published in September 2024. This year, we conducted a confidential peer review of this publication, garnering useful feedback for improvement from external experts, as well as insight that the report is widely considered to be of a high standard.

Engagement with regular visitors: The interest in and support for our work was evident by the approximately 1,100 Friends of Spurn who engaged with our activities in different ways throughout the year. The annual Friends of Spurn barbecue in August was an important way for the bird observatory to engage with over 70 of its supporters.

Wider public engagement: The bird observatory again provided a programme of regular walks (led by staff 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.

When attending the Global Bird Fair in Rutland in July 2024, we reached some of the 100s of international attendees to explain our work.

Through the MigFest event hosted at Spurn in September, the bird observatory engaged with approx. 350 people. Birders, friends and families came to watch birds, talk and learn together. One of the birding highlights that weekend was a beautiful female Pallid Harrier which was seen. The bird observatory organised opportunities and inspiring seminars and lectures, guided walks and bird ringing demonstrations. The main events were an inspirational talk by TV personality Nigel Marven and a lecture by world-famous ornithologist Lars Svensson. Visitors also had opportunities to purchase books, magazines and artwork from visiting stall holders. We are very grateful to the owners of Sandy Beaches caravan park for providing an excellent venue for this event.

Youth engagement: At MigFest, we again conducted our annual Martin Garner Young Birder of the Year competition in partnership with the BTO. This national competition enables the bird observatory to encourage, support and recognise the emerging talents of young birders. All youth participants were presented with an award to recognise their achievement, along with membership packages, such as from sponsors Rare Bird Alert, British Birds and the Oriental Bird Club.

International engagement: The international links between Spurn Bird Observatory, Cape May Bird Observatory, Long Point Bird Observatory and Falsterbo Bird Observatory continued in 2024 to update one another on our work. No youth exchange was possible this year.

Contribution to science and research: The observatory science and research sub-committee continued its work to enhance standardised counts in the recording area through seawatching, wildfowl counts and visual migration watches. The sub-committee continued to advise on arrangements and projects for bird ringing. The work on bird ringing enables the bird observatory to contribute to important research on avian flu, and ticks in birds.

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.

Enabling access to the area for the public: 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. 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.

The observatory owns a certificated caravan site, sited next door to the warden's premises. This 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. Four permanent caravan pitches are available for long-term let at the rear of the bird observatory building. A further five pitches for long-term let by volunteers are located on our land at Sykes Field.

Building partnerships: We acknowledge the contributions of many sponsors and supporters of the bird observatory in 2024. These include: British Birds Charitable Trust, East Riding of Yorkshire Council, Opticron, Rare Bird Alert, Swarovski Optic, Sheffield Bird Study Group, The John Lewis Foundation, The Phil Ridsdale Young Birder's Memorial Bursary and Yorkshire Coast Nature. The support of these organisations has, for example, enabled the charity to increase its engagement with young people to support and develop their interest in birds and natural history this year.

The bird observatory leads 'The Easington Little Tern Protection Scheme'. It does so through partnership with the Royal Society for the Protection of Birds (RSPB), the Environment Agency, Natural England, the Yorkshire Wildlife Trust (YWT) and South Holderness Countryside Society.

2. Conservation of wildlife

Recording bird population and migration information: All bird records are provided to the BTO and the 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. The bird observatory considers it is essential to contribute to the circa 2.2 million records entered nationally into this database each year. A daily list of individual species counts from Spurn is also entered on the international bird migration Trektellen website. This data helps with international efforts to monitor bird populations, trends and distribution.

Protecting rare breeding birds: The Easington Little Tern Protection Scheme at Beacon Ponds was managed by the Trust for the 24th consecutive year. A warden was employed thanks to external funding and they were assisted by several volunteers in order to give 24-hour coverage. The bird observatory is grateful to Richard Boon for coordinating this work. Richard's independently written 2024 book 'Clinging to the Edge' captures some of this work over many years and the ecology and conservation of this species.

Documenting rare and scarce migrant birds: Records of 15 national rare bird species in 2024 were passed to the British Birds Rarities Committee (BBRC) for review. Approximately 30 records of scarce local bird species were shared with the Yorkshire Naturalist's Union (YNU) records committee for review.

Contributing to national databases: Our bird ringing data is passed to the BTO and contributes towards the conservation policies of bodies such as Natural England. The bird observatory also records important field sightings of birds that have been ringed elsewhere. This adds to species conservation. A Sandwich Tern that was ringed at the nest, in Cumbria in 2019, was seen in South Africa over 10,000km away in 2022 and then was seen at Northumberland and Lothian in 2024 and by us on 10 August 2024. A juvenile Osprey ringed in Scotland this year that was subsequently photographed flying south past Spurn.

Monthly counts of birds using the Humber estuary were 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.

Developing local wildlife habitat: The management of our land at Church Field, Corner Field, Sykes Field continued. We have also developed two hay meadows known as Schippers Field to include scrub and a wildflower meadow. Our land has been enhanced further for breeding and migrant birds, bees, flora, insects, dragonflies, moths and butterflies.

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

Directors

Rob Adams BEM
Sarah Harris (chair)
Tim Jones

Management Committee

Marcus Brew
Paul Collins (warden)
Rob Hunton (observatory manager)
Gareth Picton (treasurer)(until June 2024)
Kieran Lawrence
Ollie Metcalf
Pete Short
Graham Speight
Tim Vaughan (secretary)
Nick Whitehouse

Science and research sub-committee

Daniel Wade
Richard Boon
Marcus Brew
Paul Collins (warden)
Rob Hunton (observatory manager)
Sarah Harris
Kieran Lawrence
Tim Jones
Ollie Metcalf

Staff

Observatory Warden: Paul Collins

Observatory Manager: Rob Hunton

Seasonal assistant warden in 2024: Jacob Spinks

Seasonal Little Tern wardens in 2024: Joe Griffin, Bethan Clyne, Harry Coghill

Ambassador

Mark Cocker (resigned during 2024)

Publications

Jones, T. (ed): Spurn Wildlife 2024

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 2 August 2025.

Signed on behalf of the charity.

Tim 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 2024

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 S J Harris |
| 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 2024

The directors present their report and the financial statements for the year ended 31 December 2024.

Directors of the company

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

R Adams

T Jones

S J Harris

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 2 August 2025 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
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 2024**

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 2024 as set out on pages 4 to 13 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
2 August 2025

Spurn Bird Observatory Trust Limited

Profit and Loss Account for the Year Ended 31 December 2024

| | Note | 2024 £ | 2023 £ |
|--|------|----------------------|----------------------|
| Turnover | | 172,396 | 183,947 |
| Cost of sales | | <u>(3,888)</u> | <u>(3,139)</u> |
| Gross surplus | | 168,508 | 180,808 |
| Administrative expenses | | <u>(148,700)</u> | <u>(139,909)</u> |
| Operating surplus | | <u>19,808</u> | <u>40,899</u> |
| Other interest receivable and similar income | | 491 | 2,094 |
| Interest payable and similar expenses | | <u>(6,819)</u> | <u>(6,881)</u> |
| | | <u>(6,328)</u> | <u>(4,787)</u> |
| Surplus before tax | | <u>13,480</u> | <u>36,112</u> |
| Surplus for the financial year | | <u><u>13,480</u></u> | <u><u>36,112</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 13 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Comprehensive Income for the Year Ended 31 December 2024

| | 2024 | 2023 |
|---|----------------------|----------------------|
| | £ | £ |
| Surplus for the year | <u>13,480</u> | <u>36,112</u> |
| Total comprehensive income for the year | <u><u>13,480</u></u> | <u><u>36,112</u></u> |

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2024

| | Note | 2024 £ | 2023 £ |
|--|------|-----------------|------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 580,559 | 437,159 |
| Other financial assets | 5 | <u>6,203</u> | <u>6,203</u> |
| | | <u>586,762</u> | <u>443,362</u> |
| Current assets | | | |
| Debtors | 6 | 1,200 | 46,297 |
| Cash at bank and in hand | | <u>76,727</u> | <u>150,141</u> |
| | | 77,927 | 196,438 |
| Creditors: Amounts falling due within one year | 7 | <u>(38,554)</u> | <u>(30,780)</u> |
| Net current assets | | <u>39,373</u> | <u>165,658</u> |
| Total assets less current liabilities | | 626,135 | 609,020 |
| Creditors: Amounts falling due after more than one year | 7 | <u>(89,020)</u> | <u>(100,385)</u> |
| Net assets | | <u>537,115</u> | <u>508,635</u> |
| Reserves | | | |
| Other reserves | | 15,000 | - |
| Retained earnings | | <u>522,115</u> | <u>508,635</u> |
| Surplus | | <u>537,115</u> | <u>508,635</u> |

The notes on pages 9 to 13 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

(Registration number: 07474287)

Balance Sheet as at 31 December 2024

For the financial year ending 31 December 2024 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 2 August 2025 and signed on its behalf by:

.....
R Adams
Director

.....
T Jones
Director

.....
S J Harris
Director

The notes on pages 9 to 13 form an integral part of these financial statements.

Spurn Bird Observatory Trust Limited

Statement of Changes in Equity for the Year Ended 31 December 2024

| | Other reserves | Retained earnings | Total |
|----------------------|-----------------------|--------------------------|----------------|
| | £ | £ | £ |
| At 1 January 2024 | - | 508,635 | 508,635 |
| Surplus for the year | - | 13,480 | 13,480 |
| Transfers | 15,000 | - | 15,000 |
| At 31 December 2024 | <u>15,000</u> | <u>522,115</u> | <u>537,115</u> |
| | Other reserves | Retained earnings | Total |
| | £ | £ | £ |
| At 1 January 2023 | 21,963 | 472,523 | 494,486 |
| Surplus for the year | - | 36,112 | 36,112 |
| Transfers | (21,963) | - | (21,963) |
| At 31 December 2023 | <u>-</u> | <u>508,635</u> | <u>508,635</u> |

The notes on pages 9 to 13 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 2024

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 2 August 2025.

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 2024

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 debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

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 2024

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 7 (2023 - 7).

4 Tangible assets

| | Land and buildings £ | Total £ |
|--------------------------|----------------------------|------------|
| Cost or valuation | | |
| At 1 January 2024 | 437,159 | 437,159 |
| Additions | 143,400 | 143,400 |
| At 31 December 2024 | 580,559 | 580,559 |
| Depreciation | | |
| Carrying amount | | |
| At 31 December 2024 | 580,559 | 580,559 |
| At 31 December 2023 | 437,159 | 437,159 |

Included within the net book value of land and buildings above is £580,559 (2023 - £437,159) in respect of freehold land and buildings.

Spurn Bird Observatory Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024

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 2024 | 6,203 | 6,203 |
| At 31 December 2024 | 6,203 | 6,203 |
| Impairment | | |
| Carrying amount | | |
| At 31 December 2024 | 6,203 | 6,203 |

6 Debtors

| | 2024 £ | 2023 £ |
|---------------------------------|-------------------|-------------------|
| Current | | |
| Amounts owed by related parties | - | 46,297 |
| Other debtors | 1,200 | - |
| | 1,200 | 46,297 |

Spurn Bird Observatory Trust Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 December 2024

7 Creditors

Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------|-----------|-----------|
| Due within one year | | |
| Accruals and deferred income | 38,554 | 30,780 |

Creditors: amounts falling due after more than one year

| | Note | 2024 £ | 2023 £ |
|---------------------------|------|-----------|-----------|
| Due after one year | | | |
| Loans and borrowings | 8 | 89,020 | 100,385 |

8 Loans and borrowings

Non-current loans and borrowings

| | 2024 £ | 2023 £ |
|-----------------|-----------|-----------|
| Bank borrowings | 89,020 | 100,385 |

Spurn Bird Observatory Trust Limited

Detailed Profit and Loss Account for the Year Ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|----------------------|----------------------|
| Turnover (analysed below) | 172,396 | 183,947 |
| Cost of sales (analysed below) | <u>(3,888)</u> | <u>(3,139)</u> |
| Gross surplus | <u>168,508</u> | <u>180,808</u> |
| Gross surplus (%) | 97.74% | 98.29% |
| Administrative expenses | | |
| Employment costs (analysed below) | (90,087) | (65,854) |
| Establishment costs (analysed below) | (22,060) | (35,612) |
| General administrative expenses (analysed below) | (36,366) | (38,295) |
| Finance charges (analysed below) | <u>(187)</u> | <u>(148)</u> |
| | <u>(148,700)</u> | <u>(139,909)</u> |
| Operating surplus | <u>19,808</u> | <u>40,899</u> |
| Other interest receivable and similar income (analysed below) | 491 | 2,094 |
| Interest payable and similar charges (analysed below) | <u>(6,819)</u> | <u>(6,881)</u> |
| | <u>(6,328)</u> | <u>(4,787)</u> |
| Surplus before tax | <u><u>13,480</u></u> | <u><u>36,112</u></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 2024

| | 2024 £ | 2023 £ |
|----------------------------------|-----------------|-----------------|
| Turnover | | |
| Caravan pitches | 18,197 | 23,946 |
| Accommodation fees | 25,515 | 25,214 |
| Donation's received | 76,602 | 83,442 |
| Friends of Spurn subscriptions | 27,655 | 26,775 |
| Radio donation and rent | 1,932 | 1,855 |
| Tax refunds | 8,868 | 6,498 |
| Spurn science income | 276 | 3,114 |
| Spurn shop income, reports/books | 7,024 | 5,424 |
| Rent from Warden | 4,000 | 5,100 |
| Other income | 2,327 | 2,579 |
| | <u>172,396</u> | <u>183,947</u> |
| Cost of sales | | |
| Purchases - Spurn shop | (3,888) | (3,139) |
| Employment costs | | |
| Wages and salaries | (88,985) | (65,854) |
| Staff training | (1,102) | - |
| | <u>(90,087)</u> | <u>(65,854)</u> |
| Establishment costs | | |
| Rates | (1,703) | (1,398) |
| Light, heat and power | (7,661) | (15,540) |
| Insurance | (1,348) | (1,343) |
| Repairs and maintenance | (1,266) | (7,670) |
| Site maintenance | (10,082) | (9,661) |
| | <u>(22,060)</u> | <u>(35,612)</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 2024

| | 2024 £ | 2023 £ |
|---|-----------------|-----------------|
| General administrative expenses | | |
| Telephone and fax | (877) | (1,005) |
| Domestic supplies and services | (239) | (311) |
| Guided walks and events | (11,231) | (8,884) |
| Fundraising expenses BBQ | (295) | (461) |
| Rings and ringing equipment | (1,197) | (4,490) |
| Bird food | - | (748) |
| Printing, postage and stationery | (17,235) | (16,595) |
| Trade subscriptions | (263) | (249) |
| Sundry expenses | (4,842) | (4,518) |
| Motor expenses | (187) | (1,034) |
| | <u>(36,366)</u> | <u>(38,295)</u> |
| Finance charges | | |
| Bank charges | <u>(187)</u> | <u>(148)</u> |
| Other interest receivable and similar income | | |
| Bank interest receivable | <u>491</u> | <u>2,094</u> |
| Interest payable and similar expenses | | |
| Loan interest | <u>(6,819)</u> | <u>(6,881)</u> |

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