

CORNWALL BIRDWATCHING &
PRESERVATION SOCIETY LIMITED BY GUARANTEE

REGISTERED CHARITY No 1144724

COMPANY NO. 7839617

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

WHITAKERS
CHARTERED ACCOUNTANTS
NEWQUAY

CHARITY COMMISSION
FIRST CONTACT

20 JUL 2021

ACCOUNTS
RECEIVED

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY
DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Cornwall Bird Watching & Preservation Society Limited by Guarantee was incorporated on 8 November 2011. With effect from 1 January 2012 the company took over the assets and undertaking of the unincorporated body known as Cornwall Bird Watching & Preservation Society.

The original Charity was established in 1931 and is registered charity no. 255899. The incorporated Society was entered on the Register of Charities on 18 November 2011 as no. 1144724.

Objectives

The Society exists to further the study of birds and assist in their preservation and conservation. The charity publishes an annual ornithological study *Birds in Cornwall*, a quarterly magazine *Palores* and maintains a website www.cbwps.org.uk. The Society owns, or jointly owns, four nature reserves.

Review of Activities

As in all aspects of daily life, the pandemic had a major impact on the activities of the Society and our members. Some surveys and regular guided walks were cancelled, access to reserves and hides were restricted and an attempt was made by our bird news service to keep people local in their daily activities. This variously took up most of the time of the Board during the lockdown periods, with lengthy discussions about the best advice for us to be offering to members. We were also able to offer some new online resources to members during this difficult period.

Membership of the Board has continued to develop though and we recently welcomed student representation onto some of our activities, mostly contributing to our social media presence. Board meetings were also all online during the year and this has allowed us to change how we run meetings and will no doubt be continued beyond the pandemic.

Due to some issues on managing rolling memberships, we postponed introducing online memberships, although now have a lot of the structure in place to offer these in 2021. We are now able to accept online payments though and launched this at the end of the year to coincide with the launch of the online bookshop.

The 2018 bird report (*Birds in Cornwall*) was published and distributed to members (digitally and as a hard copy) and good progress is also being made on the 2019 report.

The Directors of the Society constantly review the major risks to which the Charity may be exposed and procedures are adopted or adapted to mitigate identified risks.

Financial Review

The Society continued to support its key activities financially. Financial reserves are held in order to ensure that in the short term income fluctuations do not disrupt the continuity of the Society's main activities. These activities were and continue to be:

- a. The publication of "Birds in Cornwall".
- b. The publication of the quarterly magazine "Palores".
- c. Enhancement of the Society's website.
- d. The continuing management for conservation of our nature reserves.

The Society's policy is to hold funds sufficient to cover one year's general running costs and two years' costs for the continuing management for conservation of the Society's nature reserves. In addition, the Society should seek to hold funds sufficient to take advantage of future opportunities to purchase additional nature reserves.

The Society continues to maintain sufficient funds to meet the publication and distribution costs of all outstanding issues of "Birds in Cornwall" as well as maintaining financial reserves to meet planned conservation costs.

The Directors review financial reserves on an annual basis against current policy and in the light of current circumstances. The financial reserves from all funds at 31 December 2020 were £192,452 as shown in note 11 of the Society's accounts. The Directors are of the opinion that this sum falls within the agreed policies of the Society.

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY**DIRECTORS REPORT FOR THE YEAR ENDED 31 DECEMBER 2020****Directors**

The Directors who served during the year were:

M Grantham	Chairman	
B J Taggart	Vice Chairman	
P J McVey	Secretary	resigned 13th November 2020
J R Howells	Secretary	appointed 13th November 2020
G R J Adams	Trustee	resigned 13th November 2020
H J Stanlake	Treasurer	resigned 13th November 2020
D K Parker	County Recorder	
A Blunden	Conservation Officer	
D Chaney	Trustee	resigned 29th March 2020
P Taylor	Editor Birds in Cornwall	
D R Collins	Trustee	
D Carrier	Trustee	
L C Mooney	Trustee	resigned 11th August 2020
C Hughes	Membership Secretary	appointed 26th July 2020
P Roseveare	Trustee	appointed 26th July 2020
C Mason	Trustee	appointed 18th June 2020

Address for Correspondence

CBWPS c/o Five Acres, Allet, Truro, Cornwall TR4 9DJ

Independent Examiner

Mr S G Hawkey of Whitakers, Bryndon House, 5/7 Berry Road, Newquay TR7 1AD.

Bankers

CAF Bank Limited

Mark Grantham (Chairman)

On behalf of the Board



Dated: 2021

25/6/2021

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY

REGISTERED CHARITY No 255899

**INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF THE
CORNWALL BIRDWATCHING AND PRESERVATION SOCIETY**

I report on the financial statements of the Society for the year ended 31 December 2020 which are set out on pages 4 to 9.

Respective responsibilities of Trustees and Examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's 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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiners' Statement

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the 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 the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) 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.

S. G. HAWKEY F.C.A
WHITAKERS

Chartered Accountants
5/7 Berry Road
Newquay
Cornwall



Dated: 6 July 2021

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CORNWALL BIRDWATCHING & PRESERVATION SOCIETY

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income							
Income from generated funds							
Membership Subscriptions	2	18,180	-	18,180	16,694	-	16,694
Legacies & Donations	3	1,571	575	2,146	1,676	1,300	2,976
<i>Activities for generating funds:</i>							
High Level Stewardship- Walmsley		4,900	-	4,900	4,900	-	4,900
<i>Investment income:</i>							
Interest Receivable		175	-	175	462	-	462
Income from charitable activities							
Sale of publications, advertising & keys	4	1,153	-	1,153	605	-	605
Total Income		25,979	575	26,554	24,337	1,300	25,637
Expenditure							
Costs of raising funds	5	605	-	605	325	-	325
Costs of generating voluntary income				-			-
Charitable activities (inc Reserve management)	6	14,701	957	15,658	16,719	773	17,492
Total Resources Expended		15,306	957	16,263	17,044	773	17,817
Net Incoming resources for the year		10,673	(382)	10,291	7,293	527	7,820
Net movement in funds		10,673	(382)	10,291	7,293	527	7,820
Transfers between funds		-	-	-	-	-	-
Reconciliation of Funds		10,673	(382)	10,291	7,293	527	7,820
Total funds brought forward		165,337	16,824	182,161	158,044	16,297	174,341
Total funds carried forward		176,010	16,442	192,452	165,337	16,824	182,161

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CORNWALL BIRDWATCHING & PRESERVATION SOCIETY**BALANCE SHEET AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible Assets	8	<u>94,468</u>	<u>95,016</u>
CURRENT ASSETS			
Debtors and Prepayments		5,279	5,194
Cash at Bank and in hand		<u>97,341</u>	<u>86,678</u>
		102,620	91,872
CURRENT LIABILITIES: Amounts falling due within one year			
Subscriptions in Advance		3,745	2,985
Creditors and Accruals		<u>891</u>	<u>1,742</u>
		4,636	4,727
NET CURRENT ASSETS		97,984	87,145
TOTAL NET ASSETS		<u>£ 192,452</u>	<u>£ 182,161</u>
REPRESENTED BY			
Unrestricted Fund			
Accumulated Fund		82,969	72,296
Designated Funds	10	<u>93,041</u>	<u>93,041</u>
		176,010	165,337
Restricted Funds	9	16,442	16,824
		<u>£ 192,452</u>	<u>£ 182,161</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its movement in funds for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

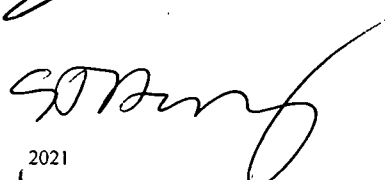
The financial statements have been prepared in accordance with the provisions applicable to small companies subject to small companies regime and in accordance with FRS 102 SORP.

Approved by the Board of Directors:

M Grantham



S J Ashby



Dated: 2021

25/6/2021

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Cash from operating activities (see footnote)	10,488	7,811
Cash flows from investing activities		
Interest Income	175	462
Cash provided by investing activities	175	462
Increase/(Decrease) in cash and cash equivalents in the year	10,663	8,273
Cash and cash equivalents at the beginning of the year	86,678	78,405
Total cash and cash equivalents at the end of the year	97,341	86,678

Reconciliation of net movement in funds to net cash from operating activities

	2020	2019
	£	£
Net movement in funds	10,291	7,820
Add back depreciation charge	548	546
Deduct interest shown in investing activities	(175)	(462)
(Increase)/Decrease in debtors	(85)	(1,338)
Increase/(Decrease) in creditors	(91)	1,246
Net cash from operating activities	10,488	7,812

THE UNIVERSITY OF CHICAGO
DIVISION OF THE PHYSICAL SCIENCES

1952

TO THE PRESIDENT OF THE UNIVERSITY OF CHICAGO
FROM THE DIVISION OF THE PHYSICAL SCIENCES

Enclosed for the President are two copies of a report
on the work of the Division of the Physical Sciences
for the year 1952. The report is divided into two
parts, the first of which deals with the work of the
Division during the year, and the second of which
deals with the work of the Division during the
year 1953.

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CORNWALL BIRDWATCHING & PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

a. General

The financial statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards and the Statement of Recommended Practice on Accounting by Charities.

b. Depreciation

Depreciation of fixed assets held for use by the charity is calculated on the straight line basis at the following rates based on the estimated useful life of those fixed assets as follows:

General Equipment	10% per annum
Computer Equipment	33 1/3 % per annum
Viewing Equipment	10% per annum
Hides	10% per annum
Freehold Reserves	None

c. Cash at bank and in hand

Cash at bank and in hand includes cash and short term deposits with a short maturity of 30 days or less.

d. Subscriptions

Subscriptions are recognised in the period to which they relate, except for subscriptions for life membership which are amortised over 15 to 20 years.

e. Unrestricted Funds

Unrestricted funds are grants and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

f. General Designated Funds

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. The use of such funds is at the Trustees' discretion.

g. Freehold Property Designated Funds

The Freehold Property designated fund represents the amount of unrestricted funds invested in freehold property

h. Restricted Funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of support costs.

2. MEMBERSHIP SUBSCRIPTIONS

	2020	2019
	£	£
Annual Membership	15,108	13,967
Life Membership	252	254
Gift Aid	2,820	2,473
	<u>£ 18,180</u>	<u>£ 16,694</u>

3. LEGACIES & DONATIONS

	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
	£	£	£	£	£	£
Legacies	250	-	250	-	-	-
Donations	1,321	575	1,896	1,676	1,300	2,976
	<u>1,571</u>	<u>575</u>	<u>2,146</u>	<u>1,676</u>	<u>1,300</u>	<u>2,976</u>

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
	£	£	£	£	£	£
Sale of "Birds in Cornwall" and Library Stock	468	-	468	219	-	219
Sale of Hide Keys	210	-	210	186	-	186
Sale of advertising space	400	-	400	200	-	200
Sundries	75	-	75	-	-	-
	£ 1,153	£ -	£ 1,153	£ 605	£ -	£ 605

5. COSTS OF GENERATING VOLUNTARY INCOME

	2020	2019
	£	£
Postage	350	325
Stationery & Printing (Membership Packs etc)	255	-
	£ 605	£ 325

6. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2020 Total	Unrestricted Funds	Restricted Funds	2019 Total
	£	£	£	£	£	£
Publishing & printing "Birds in Cornwall"	3,234	-	3,234	3,151	-	3,151
Publishing & printing "Palores"	2,296	-	2,296	2,163	-	2,163
Distribution (all publications)	4,228	-	4,228	4,725	-	4,725
Conservation Projects- Barn Owls	-	372	372	-	97	97
Swifts	188	-	188	-	-	-
Stithians bird food etc.	246	-	246	250	-	250
Drift maintenance	-	77	77	-	170	170
Victor Simpson Prize	300	-	300	-	-	-
Reserve Management:						
Walmsley Sanctuary	133	-	133	114	-	114
Maer Lake	-	-	-	-	-	-
Windmill	214	-	214	202	-	202
Walmsley Hide Keys	176	-	176	204	-	204
Insurance	2,037	-	2,037	1,932	-	1,932
Licence - Devoran Creek	50	-	50	50	-	50
Licences - Website & Software	739	-	739	282	-	282
Depreciation of tools	40	-	40	40	-	40
Depreciation of viewing equipment	-	130	130	-	128	128
Depreciation of hides	-	378	378	-	378	378
Governance costs (note 7)	820	-	820	3,606	-	3,606
	£ 14,701	£ 957	£ 15,658	£ 16,719	£ 773	£ 17,492

7. GOVERNANCE COSTS

	2020	2019
	£	£
Meeting room hire and costs	30	226
Filing fee	13	13
Legal fees	152	2,755
Bank charges	65	60
Accountancy	560	552
	£820	£3,606

CORNWALL BIRDWATCHING & PRESERVATION SOCIETY**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020****8. FIXED ASSETS**

	FREEHOLD LAND	VIEWING EQUIPMENT	TOOLS	HIDES	TOTAL
	£	£	£	£	£
Cost at beginning of year	92,004	1,286	2,921	13,010	109,221
Additions during year	-	-	-	-	-
Cost as at 31.12.20	92,004	1,286	2,921	13,010	109,221
Depreciation at beginning of year	-	1,156	2,682	10,367	14,205
Provision for year	-	130	40	378	548
Depreciation at 31.12.20	-	1,286	2,722	10,745	14,753
Net Book Value 31.12.19	£ 92,004	£ 130	£ 239	£ 2,643	£ 95,016
Net Book Value 31.12.20	£ 92,004	£ -	£ 199	£ 2,265	£ 94,468

9. RESTRICTED FUNDS

	Balance 31.12.19	Incoming Resources	Expenditure	Balance 31.12.20
	£	£	£	£
Maer Lake Wetland	11,710	-	-	11,710
Natural History Museum-OPAL	360	-	130	230
Middle Amble Hide	2,643	-	378	2,265
Drift	230	-	77	153
Walmsley	-	575	-	575
Roy Phillips	1,000	-	-	1,000
Barn Owl Project	881	-	372	509
	16,824	£ 575	£ 957	16,442

10. UNRESTRICTED FUNDS

	Balance 31.12.19	Incoming Resources	Transfer	Balance 31.12.20
	£	£	£	£
Designated Funds				
Freehold Property	92,004	-	-	92,004
Victor Simpson Prize	1,037	300	(300)	1,037
Undesignated Funds				
Accumulated Fund	72,296	10,673	-	82,969
	£ 165,337	£ 10,973	£ (300)	£ 176,010

11. FUNDS ALLOCATION

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Fixed Assets	92,203	2,265	94,468
Net Current Assets	83,807	14,177	97,984
Total Net Assets at 31.12.20	£ 176,010	£ 16,442	£ 192,452

12. DIRECTORS' REMUNERATION AND EXPENSES

	2020	2019
	£	£
Reimbursement of costs and expenses paid on behalf of the Society	1295	649
There is no Directors' remuneration or travel expenses		

13. RELATED PARTIES

The secretary Mr P J McVey is also a trustee of Cornwall Wildlife Trust with whom the company jointly owns reserves. The reserves are managed by Cornwall Wildlife Trust.