

2021 Trustee's Report for Charity Commissioners

The year fell into two discrete halves due to the continuing influence of Covid-19 and subsequent legal restrictions. The early period was dominated by the finishing of the refurbishment of observatory accommodation by Martin Cade the Warden and Erin Taylor the Assistant Warden who remained in situ.

Although no visitors were permitted the two of them undertook the scientific work, recording all aspects of the natural history especially the moths and bird ringing. The spring was very busy bird migrant wise with one of the highest numbers ringed in recent years. In addition they finalised and published the biannual Report for the years 2019 and 2020 which was sent to the nearly seven hundred members who had retained their membership during the difficult times. Their work and efforts over many hours received a special vote of thanks from the Trustees and the membership at the 3rd July AGM which was again a Zoom meeting, due to restrictions.

After two and a half years as Assistant Warden. Erin Taylor was successful in obtaining a research Post with the British Antarctic Survey studying albatrosses on Bird Island, South Georgia, and left at the end of July. Three of the last four Assistant Wardens have now moved onto further careers in bird conservation after their time at Portland Bird Observatory. An appointment was made in October of a replacement for 2022, Jodie Mae Henderson - another with observatory and seabird experience.

The observatory was fortunate in the spring to have a local trustee in Richard Newton enabling completion of the planting and farming in the last year of our Mid-Tier Conservation Grant. Assessment by DEFRA of our efforts later in the year met with their approval and plans were prepared for a new five-year application from 2022 which would include all of the new land areas purchased over the last three years. The last of these, for 0.94 acres adjacent to our holdings in the Top Fields, was also finalised this year.

In accordance with legislation only the self-contained flat was let to visitors before limited accommodation was made available from August; day-visitors were provided with access to toilet facilities and sanitisers. In mid-September an Independent Health and Safety Review was commissioned and specific actions agreed at the autumn Zoom Trustee meeting. In mid-September, also, the whole observatory was opened to visitors with appropriate Covid precautions and cleaning. This brought much needed income enabling a small

profit for the year assisted of course by the dividend from the investment in the M&G Charifund.

A successful year in difficult circumstances was achieved thanks to the staff on site and good communication between them the Officers and the Trustees.

Peter J Morgan *Chairman*

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

RECEIPTS AND PAYMENTS ACCOUNT FOR
THE YEAR ENDED 31 DECEMBER 2021

	<u>2021</u>	<u>2020</u>
<u>INCOME RECEIPTS</u>		
Accommodation	25,186.00	8,247.97
Bank Interest and Dividends Received	65,640.39	59,431.16
Bookshop Sales (Note 1)	4,511.46	3,487.87
Farming Income (Note 2)	797.65	3,788.38
Donations and Bequests	2,099.34	900.21
Membership Fees	<u>11,981.00</u>	<u>12,300.00</u>
<u>TOTAL RECEIPTS</u>	110,215.84	88,155.59
<u>DIRECT CHARITABLE EXPENDITURE</u>		
Bank Charges and Merchant Fees	587.84	349.51
Cleaning	1,565.92	3,982.36
Insurance	3,005.22	2,855.31
Light and Heat	7,018.80	5,913.43
Pension Contributions	5,263.12	5,526.64
Postage	180.76	452.28
Printing, Stationery and Office	3,518.04	292.56
Professional Fees	1,567.50	1,153.20
Rates and Water	2,249.42	2,221.38
Rent	1,600.00	1,200.00
Repairs and Maintenance	7,187.85	21,740.63
Ringling	1,710.00	2,783.14
Subscriptions and Donations Made	72.00	212.00
Sundry Travel and Meeting Costs	0.00	360.56
Telephone	11,315.58	11,987.67
Wages and Payroll Taxes	37,378.38	41,778.09
Exceptional Expenses (Note 3)	<u>0.00</u>	<u>21,565.40</u>
<u>TOTAL PAYMENTS</u>	84,220.43	124,374.16
<u>NET (DEFICIT)/SURPLUS FOR THE YEAR</u>	<u>25,995.41</u>	<u>(36,218.57)</u>
 BANK & CASH BALANCE AT 31 DECEMBER 2020	 <u>64,251.43</u>	 <u>100,470.00</u>
BANK & CASH BALANCE AT 31 DECEMBER 2021	<u>90,246.84</u>	<u>64,251.43</u>
 <u>NET (DEFICIT)/SURPLUS FOR THE YEAR EXCLUDING EXCEPTIONAL ITEMS</u>	 25,995.41	 (14,653.17)

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2021

	<u>2021</u>	<u>2020</u>
<u>MONETARY ASSETS</u>		
Balance at Santander Current Account attributable to the Charity	89,981.84	63,501.43
Cash at Hand	265.00	750.00
	<u>90,246.84</u>	<u>64,251.43</u>

NON-MONETARY ASSETS

- Old Lower Lighthouse including the Lighthouse Keeper's Cottage and attached annexe
- Approximately 31 acres of land at Portland Bill including the Crown Estate Field
- Stock of books with an approximate value of £25,000
- Agricultural equipment

OTHER ASSETS (NON-ENDOWED)

1. Held for investment purposes

- M & G Investments – Income units held as at 31 December 2021
- 88,703.233

Value at 31/12/2021 £1,380,399.71

Value at 31/12/2020 £1,217,513.97

PORTLAND BIRD OBSERVATORY AND FIELD CENTRE

NOTES TO THE RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2021

- 1** Bookshop sales have been shown as a net income figure rather than showing sales and purchases, as requested by the Trustees. This does not affect the overall accounts. This category includes the sale of Observatory-branded merchandise.
- 2** Farming costs are shown net of government grants received under the Mid Tier Countryside Stewardship scheme. This has resulted in a small surplus in each year from 2019-2021.
- 3** The Charity incurred no exceptional costs during 2021. Prior year exceptional expenditure related to the purchase of land.

Independent Examiner's Report to the Trustees of "Portland Bird Observatory and Field Centre"

We report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 1 to 3.

Respective responsibilities of trustees and examiner

The charity's trustees 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 of the Charities Act 2011) and that an independent examination is needed.

It is our responsibility to:

- examine the account (under section 145 of the Charities Act):
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5) (b) of the Charities Act): and
- to state whether particular matters have come to our attention.

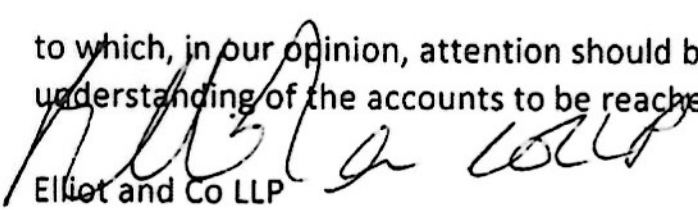
Basis of independent examiner's report

Our 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 our examination, no matter has come to our attention.

- which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Charities Act have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Elliot and Co LLP
Chartered Accountants
7 King Street
Weymouth
Dorset
DT4 7BJ

Date: 27th May 2022

