

CURLEW ACTION

England & Wales · Charity number 1187172

Details

Status Registered

Legal form CIO

Registered 2019-12-31

Register [View on the Charity Commission register](#)

Contact

Address 1 Somerset Street
Kingsdown
Bristol
BS2 8NB

Phone 07968592928

Email admin@curlewaction.org

Website www.curlewaction.org

Activities

Objects: THE OBJECTS OF THE CIO ARE:(1) TO ADVANCE THE CONSERVATION OF WILDLIFE FOR THE PUBLIC BENEFIT, IN PARTICULAR THE EURASIAN CURLEW AND OTHER ENDANGERED WADER AND WETLAND SPECIES AND THEIR HABITATS IN THE UK AND ELSEWHERE, THROUGH EVENTS, CAMPAIGNS, PROJECTS, TALKS, ADVOCACY AND THE DEVELOPMENT OF WRITTEN AND OTHER RESOURCES DESIGNED TO FACILITATE WORK FOR CURLEW CONSERVATION WORLDWIDE. (2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN NATURAL HISTORY WITH THE AIM OF PROMOTING A MORE INFORMED UNDERSTANDING OF THE NATURAL WORLD.

Activities: Curlew Action has been established to promote and support curlew conservation and to further the understanding and appreciation of the natural world.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Ireland
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £179,084 | £149,427 | - | - |
| 2023-12-31 | £111,979 | £122,341 | - | - |
| 2022-12-31 | £95,654 | £81,265 | - | - |
| 2021-12-31 | £66,657 | £47,726 | - | - |
| 2020-12-31 | £35,232 | £31,228 | - | - |

Trustees

| Name | Role | Appointed |
|------------------------------------|-------|------------|
| Professor David Hill | Chair | 2025-01-06 |
| ALISON STEELE | | 2019-12-31 |
| Anne Cotton | | 2025-04-30 |
| John Molyneux Miller | | 2024-02-20 |
| Matthew David Howard | | 2025-01-06 |
| Michael Warren | | 2025-01-06 |
| Professor Timothy Charles Guilford | | 2020-03-30 |
| Rory Dominic Wilson | | 2021-10-25 |

CURLEW ACTION

England & Wales - Charity number 1187172

Accounts



CURLEW ACTION

**Trustees Report and Financial Statements
for the year to 31st December 2024**

Charity number: 1187172

Curlew Action Trustees' Annual Report for the year to 31st December 2024

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Reference and Administrative Information

Charity name: Curlew Action
Charity registration number: 1187172
Registered Office and Operational Address: 1 Somerset St, Bristol BS2 8NB

Trustees 2024-25

Professor David Hill (Chair) (appointed 6th January 2025)
Rory Wilson
Timothy Guilford
Alison Steele
Anne Cotton (appointed 30th April 2025)
Michael Warren (appointed 6th January 2025)
Matthew Howard (appointed 6th January 2025)
John Miller (appointed 20th February 2024)
Roger Morgan-Grenville (resigned 10th January 2025)
Michael Smart (resigned 2nd December 2024)
Russell Wynn (resigned 7th November 2024)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31st December 2019. Its governing document is the Constitution dated 31st December 2019.

Recruitment and Appointment of Trustees

Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

1. To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.
2. To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

Public Benefit

The charity provides public benefit as described in the Charitable Objects above. The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The principal activities during the year were as follows:

- We worked to raise awareness and increase engagement with the plight of the Curlew. This included: regular blog posts, articles for magazines and newspapers, regular social media posts, engagement campaigns, artworks, a series of free webinars, in person talks, podcasts and radio interviews
- We continue to influence policy through our membership of the Curlew Recovery Partnership steering group and meetings with policy makers and landowners.
- We extended our research across the European breeding range of the Eurasian Curlew by undertaking research trips to Belgium and Poland and creating post-trip summary blogs.
- We continued to campaign for the Natural History GCSE in England by continuing talks with politicians and writing articles, blogs, social media posts, and giving interviews.
- We ran a successful, in-person European Curlew Fieldworker Workshop in February, which had over 100 attendees and allowed collaboration between fieldworkers from around Europe.
- We celebrated World Curlew Day (21st April) by running a series of high profile music events with our patron and ambassador, David Gray - one in The Band Room, North York Moors, and one in Alnwick Theatre, and ran our yearly Curlew art and poetry competitions, as well as a baking competition.

Financial Review

The accounts for the period show a surplus of £29,657 on unrestricted funds (2023 deficit of £10,362). This was due to increased unrestricted donations during the year not having been spent yet. Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted cash funds should be at least four months of core running costs, which equates to around £40,000. At the balance sheet date free reserves amounted to £69,909 (2023 £40,252), therefore the charity's level of reserves is in excess of the target figure, and so this amount has been formally set aside as a Designated Fund (see Note 9).

Curlew Action Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

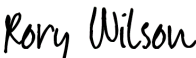
The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 15th July 2025 and signed on their behalf by:

Signed by:

.....61F89B688EEC4C6.....
Professor David Hill, Chair

Signed by:

.....0A3C720093B34F3.....
Rory Wilson, Trustee

Independent examiner's report to the trustees of Curlew Action

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2024, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).


Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

0E5C705B5FFD4C00.....

18th July 2025

Rupert Taylor
5 Mount Pleasant,
Millbrook
Torpoint
Cornwall PL10 1BH

Curlew Action
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2024

| | | Year to 31/12/24 | Year to 31/12/24 | Year to 31/12/24 | Year to 31/12/23 |
|------------------------------------|-------|---------------------|---------------------|---------------------|--------------------------------------|
| | | Unrestricted | Restricted | Total funds | Total funds [all unrestricted] |
| | Notes | £ | £ | £ | £ |
| Income: | | | | | |
| Donations | [2] | 115,907 | - | 115,907 | 64,467 |
| Charitable activities | [3] | 41,257 | 21,574 | 62,831 | 47,347 |
| Investments | | 346 | - | 346 | 165 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 157,510 | 21,574 | 179,085 | 111,979 |
| Expenditure: | | | | | |
| Fundraising costs | [4] | 3,725 | - | 3,725 | 23,656 |
| Charitable activities | [5] | 124,128 | 21,574 | 145,702 | 98,684 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 127,853 | 21,574 | 149,427 | 122,341 |
| | | ----- | ----- | ----- | ----- |
| Net Income / (Expenditure) | | 29,657 | - | 29,657 | (10,362) |
| Transfers between funds | [9] | - | - | - | - |
| | | ----- | ----- | ----- | ----- |
| Net Movement in Funds | | 29,657 | - | 29,657 | (10,362) |
| Total funds brought forward | | 40,252 | - | 40,252 | 50,614 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 69,909 | - | 69,909 | 40,252 |

**Curlew Action
Balance Sheet
As at 31st December 2024**

Charity registration number: 1187172

| | Notes | 2024 £ | 2023 £ |
|--------------------------------------|-------|---------------|---------------|
| Fixed Assets | [6] | - | - |
| Current Assets | | | |
| Debtors and prepayments | [7] | 10,528 | 28,289 |
| Cash at bank and on hand | | 69,585 | 12,743 |
| | | ----- | ----- |
| | | 80,113 | 41,032 |
| Current Liabilities | | | |
| Creditors and accruals | [8] | 10,204 | 780 |
| | | ----- | ----- |
| Net Current Assets | | 69,909 | 40,252 |
| | | ----- | ----- |
| Net Assets | | 69,909 | 40,252 |
| The funds of the charity: | | | |
| Unrestricted funds: | | | |
| General funds | [9] | 29,909 | 40,252 |
| Designated funds | [9] | 40,000 | - |
| | | ----- | ----- |
| | | 69,909 | 40,252 |

Approved by the trustees on 15th July 2025 and signed on their behalf by:

Signed by:

David Hill

.....61F89B688EEC4C6.....
Professor David Hill
Trustee

Signed by:

Rory Wilson

.....0A3C720093B34F3.....
Rory Wilson
Trustee

Curlew Action

Notes to the Accounts

Year to 31st December 2024

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Curlew Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st December 2024 is in surplus, and expenditure is only incurred after funding has been secured. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2024

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

| [2] <u>Income from donations</u> | 2024 | | | 2023 | | |
|--|----------------|---------------|----------------|---------------|------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| General donations | 106,286 | - | 106,286 | 57,603 | - | 57,603 |
| Gift Aid | 9,621 | - | 9,621 | 6,864 | - | 6,864 |
| | <u>115,907</u> | <u>-</u> | <u>115,907</u> | <u>64,467</u> | <u>-</u> | <u>64,467</u> |
| [3] <u>Income from charitable activities</u> | 2024 | | | 2023 | | |
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Grants | 28,500 | 21,574 | 50,074 | 34,182 | - | 34,182 |
| Sales of merchandise | 7,697 | - | 7,697 | 5,780 | - | 5,780 |
| Income from events | 5,060 | - | 5,060 | 4,150 | - | 4,150 |
| Consultancy fees | - | - | - | 3,235 | - | 3,235 |
| | <u>41,257</u> | <u>21,574</u> | <u>62,831</u> | <u>47,347</u> | <u>-</u> | <u>47,347</u> |

The charity received no government grants during the year (2023 nil).

[4] Analysis of expenditure on fundraising

| | Total 2024 | Total 2023 |
|---------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Fees to fundraiser | 2,875 | 23,140 |
| Fees to payment platforms | 850 | 517 |
| | <u>3,725</u> | <u>23,656</u> |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2024

[5] Analysis of expenditure on charitable activities

| | Total 2024 | Total 2023 |
|-------------------------------------|----------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Fees to subcontractors | 31,104 | 9,871 |
| Event costs | 24,891 | 8,064 |
| Costs of merchandise | 3,919 | 2,553 |
| Marketing and publicity | 5,630 | 4,463 |
| Travel, accommodation & subsistence | 17,774 | 15,182 |
| Training and conference | 1,818 | 2,400 |
| Website and IT costs | 3,169 | 1,886 |
| Donations to other organisations | 2,200 | - |
| | 90,505 | 44,418 |
| <u>Support costs:</u> | | |
| Salaries | 12,463 | - |
| Management and administration fees | 39,840 | 52,030 |
| Legal and professional fees | 55 | 500 |
| Bank charges | 131 | 58 |
| Insurance | 157 | 157 |
| Postage and stationery | 572 | 663 |
| Repairs and renewals | 1,050 | 312 |
| Accountancy | 284 | 124 |
| Fee for independent examination | 224 | 224 |
| Subscriptions and publications | 231 | 182 |
| Sundry expenses | 190 | 15 |
| | 55,197 | 54,266 |
| Total Support Costs | 55,197 | 54,266 |
| Total Charitable Expenditure | 145,702 | 98,684 |

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[6] Tangible Fixed Assets

| | 2024 |
|------------------------------------|-----------|
| | Equipment |
| | £ |
| <u>Cost</u> | |
| Opening balance | - |
| Additions during the year | - |
| | - |
| <u>Depreciation</u> | |
| Opening balance | - |
| Charge for the year | - |
| | - |
| Net Book Value at 31/12/24: | - |
| <i>Net Book Value at 31/12/23:</i> | <i>-</i> |

[7] Debtors and prepayments

| | 2024 | 2023 |
|--------------|--------|--------|
| | £ | £ |
| Gift Aid due | 8,578 | 21,041 |
| Prepayments | 1,950 | 7,248 |
| | 10,528 | 28,289 |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2024

| | | |
|-------------------------------|--------|-------|
| [8] <u>Creditors</u> | 2024 | 2023 |
| Amounts due within 12 months: | £ | £ |
| Tax and National Insurance | 1,104 | - |
| Accruals | 504 | 780 |
| Deferred income | 8,596 | - |
| | <hr/> | <hr/> |
| | 10,204 | 780 |

| | | | | | |
|-------------------------------|------------|---------|-------------|-----------|------------|
| [9] <u>Movements in funds</u> | Balance at | | | Transfers | Balance at |
| | 01/01/2024 | Income | Expenditure | between | 31/12/2024 |
| | | | | funds | |
| <u>Restricted funds:</u> | | | | | |
| Martin Wills Fund | - | 20,000 | (20,000) | - | - |
| Yorkshire Naturalists Union | - | 1,574 | (1,574) | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Restricted Funds: | - | 21,574 | (21,574) | - | - |
| <u>Unrestricted Funds:</u> | | | | | |
| <u>Designated funds:</u> | | | | | |
| Contingency reserve | - | - | - | 40,000 | 40,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Designated Funds: | - | - | - | 40,000 | 40,000 |
| General Funds | 40,252 | 157,510 | (127,853) | (40,000) | 29,909 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 40,252 | 157,510 | (127,853) | - | 69,909 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 40,252 | 179,085 | (149,427) | - | 69,909 |

Purposes of Restricted and Designated Funds:

The Martin Wills Fund and Yorkshire Naturalists Union grants were to support a Fieldworkers' Workshop.

The Contingency Reserve has been set aside to cover four months' running costs in the event of sudden loss of funding, as per the Reserves Policy.

| | | | | | |
|---------------------------------|------------|---------|-------------|-----------|------------|
| <u>Movements in funds</u> | Balance at | | | Transfers | Balance at |
| <i>Previous year comparison</i> | 01/01/2023 | Income | Expenditure | between | 31/12/2023 |
| | | | | funds | |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 50,614 | 111,979 | (122,341) | - | 40,252 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 50,614 | 111,979 | (122,341) | - | 40,252 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 50,614 | 111,979 | (122,341) | - | 40,252 |

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year.

Two trustees received payments totalling £614 (2023 £363 to one trustee). These were all reimbursements of costs incurred in fulfilment of the charity's objects.

There were no other related party transactions during the year.

| | | |
|-------------------------|--------|-------|
| [11] <u>Staff costs</u> | 2024 | 2023 |
| | £ | £ |
| Salaries | 12,208 | - |
| Employer pension | 255 | - |
| | <hr/> | <hr/> |
| | 12,463 | - |

The average number of staff employed by the charity during the year was 0.3 (2023 nil) and the average full time equivalent was 0.2 (2023 nil).

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.

CURLEW ACTION

England & Wales - Charity number 1187172

Accounts



CURLEW ACTION

**Trustees Report and Financial Statements
for the year to 31st December 2023**

Charity number: 1187172

Curlew Action Trustees' Annual Report for the year to 31st December 2023

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| 8. | Notes to the Accounts |

Reference and Administrative Information

| | |
|--|--------------------------------|
| Charity name: | Curlew Action |
| Charity registration number: | 1187172 |
| Registered Office and Operational Address: | 1 Somerset St, Bristol BS2 8NB |

Trustees 2023

Roger Morgan-Grenville
Rory Wilson
Timothy Guilford
Alison Steele
Michael Smart
Russell Wynn (appointed 13th March 2023)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31st December 2019. Its governing document is the Constitution dated 31st December 2019.

Recruitment and Appointment of Trustees

Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

1. To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.
2. To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

Public Benefit

The charity provides public benefit as described in the Charitable Objects above. The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The principal activities during the year were as follows:

- We worked to raise awareness and increase engagement with the plight of the Curlew. This included: regular blog posts, creating a new website, articles for magazines and newspapers, regular social media posts, engagement campaigns, artworks, a series of free webinars, in person talks, podcasts and radio interviews.
- We increased our outreach through collaborations with artists, writers, poets and musicians.
- We continue to influence policy through our membership of the Curlew Recovery Partnership steering group and meetings with policy makers and landowners.
- We extended our research across the European breeding range of the Eurasian Curlew by undertaking research trips to Finland and The Netherlands and creating summary reports.
- We continued the development of the Nature Pathway by bringing together leaders from industry and policy in a roundtable discussion about the future of nature education.
- We continued to spearhead the campaign for the GCSE in Natural History, which was confirmed in April 2022, by creating social media content, writing articles and giving talks and podcast interviews.

Financial Review

The accounts for the period show a deficit of £10,362 on unrestricted funds (2022 surplus of £24,009). This was due to spending of surplus funds raised in previous years. Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted cash funds should be at least three months of resources expended, which equates to around £25,000. At the balance sheet date free reserves amounted to £40,252 (2022 £50,614), therefore the charity's level of reserves is in excess of the target figure.

Curlew Action

Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 4th September 2024 and signed on their behalf by:

Signed by:

C38303EFDBF248E...

.....
Roger Morgan-Grenville, Trustee

Signed by:

0A3C720093B34F3...

.....
Rory Wilson, Trustee

Independent examiner's report to the trustees of Curlew Action

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2023, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

0E5C705B5FFD4C0...

10th September 2024

Rupert Taylor
5 Mount Pleasant,
Millbrook
Torpoint
Cornwall PL10 1BH

Curlew Action
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2023

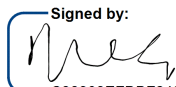
| | | Year to 31/12/23 Unrestricted | Year to 31/12/23 Restricted | Year to 31/12/23 Total funds | Year to 31/12/22 Total funds <i>[see Note 12]</i> |
|------------------------------------|-------|-------------------------------------|-----------------------------------|------------------------------------|--|
| | Notes | £ | £ | £ | £ |
| Income: | | | | | |
| Grants and donations | [2] | 98,649 | - | 98,649 | 88,809 |
| Charitable activities | [3] | 13,165 | - | 13,165 | 6,821 |
| Investments | | 165 | - | 165 | 24 |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 111,979 | - | 111,979 | 95,654 |
| Expenditure: | | | | | |
| Fundraising costs | [4] | 23,656 | - | 23,656 | 23,371 |
| Charitable activities | [5] | 98,684 | - | 98,684 | 57,894 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 122,341 | - | 122,341 | 81,265 |
| | | ----- | ----- | ----- | ----- |
| Net Income / (Expenditure) | | (10,362) | - | (10,362) | 14,389 |
| Transfers between funds | [9] | - | - | - | - |
| | | ----- | ----- | ----- | ----- |
| Net Movement in Funds | | (10,362) | - | (10,362) | 14,389 |
| Total funds brought forward | | 50,614 | - | 50,614 | 36,225 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 40,252 | - | 40,252 | 50,614 |

**Curlew Action
Balance Sheet
As at 31st December 2023**

Charity registration number: 1187172

| | Notes | 2023 £ | 2022 £ |
|----------------------------------|-------|---------------|---------------|
| Fixed Assets | [6] | - | - |
| Current Assets | | | |
| Debtors and prepayments | [7] | 28,289 | 14,464 |
| Cash at bank and on hand | | 12,743 | 36,930 |
| | | ----- | ----- |
| | | 41,032 | 51,394 |
| Current Liabilities | | | |
| Creditors and accruals | [8] | 780 | 780 |
| | | ----- | ----- |
| Net Current Assets | | 40,252 | 50,614 |
| | | ----- | ----- |
| Net Assets | | 40,252 | 50,614 |
| | | | |
| The funds of the charity: | | | |
| Unrestricted funds: | | | |
| General funds | [9] | 40,252 | 50,614 |
| | | ----- | ----- |
| | | 40,252 | 50,614 |

Approved by the trustees on 4th September 2024 and signed on their behalf by:

Signed by:


.....
G38303EFDBF248E.....

Roger Morgan-Grenville
Trustee

Signed by:


.....
0A3C720093B34F3.....

Rory Wilson
Trustee

Curlew Action

Notes to the Accounts

Year to 31st December 2023

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Curlew Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st December 2023 is in surplus, and expenditure is only incurred after funding has been secured. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2023

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

| [2] <u>Income from grants and donations</u> | 2023 | | | 2022 | | |
|--|---------------|------------|---------------|---------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Trusts and foundations | 34,182 | - | 34,182 | 1,200 | 5,000 | 6,200 |
| Individual donations | 57,603 | - | 57,603 | 67,864 | - | 67,864 |
| Donations from companies | - | - | - | 568 | - | 568 |
| Gift Aid | 6,864 | - | 6,864 | 14,177 | - | 14,177 |
| | <u>98,649</u> | <u>-</u> | <u>98,649</u> | <u>83,809</u> | <u>5,000</u> | <u>88,809</u> |
| [3] <u>Income from charitable activities</u> | 2023 | | | 2022 | | |
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Sales of merchandise | 5,780 | - | 5,780 | 6,821 | - | 6,821 |
| Income from events | 4,150 | - | 4,150 | - | - | - |
| Consultancy fees | 3,235 | - | 3,235 | - | - | - |
| | <u>13,165</u> | <u>-</u> | <u>13,165</u> | <u>6,821</u> | <u>-</u> | <u>6,821</u> |

The charity received no government grants during the year (2021 nil).

[4] Analysis of expenditure on fundraising

| | Total 2023 | Total 2022 |
|---------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Fees to fundraiser | 23,140 | 22,701 |
| Fees to payment platforms | 517 | 670 |
| | <u>23,656</u> | <u>23,371</u> |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2023

[5] Analysis of expenditure on charitable activities

| | Total 2023 | Total 2022 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Fees to subcontractors | 9,871 | - |
| Event costs | 8,064 | 12,796 |
| Costs of merchandise | 2,553 | 1,571 |
| Marketing and publicity | 4,463 | - |
| Travel, accommodation & subsistence | 15,182 | 8,382 |
| Training and conference | 2,400 | 248 |
| Website and IT costs | 1,886 | 4,510 |
| Fees to partner organisations | - | 3,342 |
| | <hr/> | <hr/> |
| | 44,418 | 30,849 |
| <u>Support costs:</u> | | |
| Bank charges | 58 | 65 |
| Management and administration fees | 52,030 | 23,013 |
| Legal and professional fees | 500 | 2,750 |
| Insurance | 157 | 157 |
| Postage and stationery | 663 | - |
| Accountancy | 124 | 528 |
| Fee for independent examination | 224 | 192 |
| Subscriptions and publications | 182 | 164 |
| Sundry expenses | 327 | 175 |
| | <hr/> | <hr/> |
| Total Support Costs | 54,266 | 27,045 |
| | <hr/> | <hr/> |
| Total Charitable Expenditure | 98,684 | 57,894 |

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[6] Tangible Fixed Assets

| | 2023 | 2022 |
|---------------------------|-----------|-----------|
| | Equipment | Equipment |
| <u>Cost</u> | £ | £ |
| Opening balance | - | - |
| Additions during the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| <u>Depreciation</u> | | |
| Opening balance | - | - |
| Charge for the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Net Book Value: | - | - |

[7] Debtors and prepayments

| | 2023 | 2022 |
|----------------|--------|--------|
| | £ | £ |
| Gift Aid due | 21,041 | 14,177 |
| Prepayments | 7,248 | - |
| Sundry debtors | - | 287 |
| | <hr/> | <hr/> |
| | 28,289 | 14,464 |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2023

| | | | | | |
|---------------------------------|------------|---------|-------------|-----------|------------|
| [8] <u>Creditors</u> | 2023 | 2022 | | | |
| Amounts due within 12 months: | £ | £ | | | |
| Accruals | 780 | 780 | | | |
| | <hr/> | <hr/> | | | |
| | 780 | 780 | | | |
| [9] <u>Movements in funds</u> | Balance at | Income | Expenditure | Transfers | Balance at |
| | 01/01/2023 | | | between | 31/12/2023 |
| | | | | funds | |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 50,614 | 111,979 | (122,341) | - | 40,252 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 50,614 | 111,979 | (122,341) | - | 40,252 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 50,614 | 111,979 | (122,341) | - | 40,252 |
| <u>Movements in funds</u> | Balance at | Income | Expenditure | Transfers | Balance at |
| <i>Previous year comparison</i> | 01/01/2022 | | | between | 31/12/2022 |
| | | | | funds | |
| <u>Restricted funds:</u> | | | | | |
| Oakdale Trust | 2,000 | - | (2,000) | - | - |
| The Grocer's Charity | 4,000 | - | (4,000) | - | - |
| Norman Family Charitable Trust | 620 | - | (620) | - | - |
| PF Charitable Trust | 3,000 | - | (3,000) | - | - |
| Garfield Weston | - | 5,000 | (5,000) | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Restricted Funds: | 9,620 | 5,000 | (14,620) | - | - |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 26,605 | 90,654 | (66,645) | - | 50,614 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 26,605 | 90,654 | (66,645) | - | 50,614 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 36,225 | 95,654 | (81,265) | - | 50,614 |

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year.

One trustee received payments totalling £363 (2022 £1,244 to three trustees). These were all reimbursements of costs incurred in fulfilment of the charity's objects.

There were no other related party transactions during the year.

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2023

[11] Staff costs

The charity employed no staff during the year.

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.

[12] Statement of Financial Activities: previous year

| Year to 31/12/22 | Unrestricted | Restricted | Total funds |
|------------------------------------|---------------|----------------|---------------|
| | £ | £ | £ |
| Income: | | | |
| Grants and donations | 83,809 | 5,000 | 88,809 |
| Charitable activities | 6,821 | - | 6,821 |
| Investments | 24 | - | 24 |
| Total Income | 90,654 | 5,000 | 95,654 |
| Expenditure: | | | |
| Fundraising costs | 23,371 | - | 23,371 |
| Charitable activities | 43,274 | 14,620 | 57,894 |
| Total Expenditure | 66,645 | 14,620 | 81,265 |
| Net Income / (Expenditure) | 24,009 | (9,620) | 14,389 |
| Transfers between funds | - | - | - |
| Net Movement in Funds | 24,009 | (9,620) | 14,389 |
| Total funds brought forward | 26,605 | 9,620 | 36,225 |
| Total funds carried forward | 50,614 | - | 50,614 |

CURLEW ACTION

England & Wales - Charity number 1187172

Accounts



**Trustees Report and Financial Statements
for the year to 31st December 2022**

Charity number: 1187172

Curlew Action Trustees' Annual Report for the year to 31st December 2022

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| 2. | Structure, Governance and Management |
| 3. | Objects and Activities |
| 3. | Achievements and Performance |
| 3. | Financial Review |
| 4. | Statement of Responsibilities of Trustees |
| 5. | Independent Examiner's Report |
| 6. | Statement of Financial Activities |
| 7. | Balance Sheet |
| 8. | Notes to the Accounts |

Reference and Administrative Information

| | |
|--|--------------------------------|
| Charity name: | Curlew Action |
| Charity registration number: | 1187172 |
| Registered Office and Operational Address: | 1 Somerset St, Bristol BS2 8NB |

Trustees 2022

Roger Morgan-Grenville
Rory Wilson
Timothy Guilford
Alison Steele
Michael Smart
Russell Wynn (appointed 13th March 2023)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31st December 2019. Its governing document is the Constitution dated 31st December 2019.

Recruitment and Appointment of Trustees

Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

1. To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.
2. To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

Public Benefit

The charity provides public benefit as described in the Charitable Objects above. The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The principal activities during the year were as follows:

- We worked to raise awareness and increase engagement with the plight of the Curlew. This included: regular blog posts, creating a new website, articles for magazines and newspapers, regular social media posts, artworks, sponsored walks, a series of free webinars, in person talks, podcasts and radio interviews. We took the Curlew to the global stage by creating a short film in collaboration with singer-songwriter David Gray, which was played during his White Ladder world tour across the world.
- We continued the development of the Fieldworker's Toolkit through field visits and engaging with curlew projects.
- We continued to spearhead the campaign for the Natural History GCSE through producing social media content, writing articles, giving talks and podcast interviews. The GCSE was confirmed in April 2022. We began exploring a key idea, the Nature Pathway.
- We continued to expand our schools outreach through fundraising activities and providing resources and equipment to volunteers.
- We increased our outreach through collaborations with artists and musicians
- We continue to influence policy through our membership of the Curlew Recovery Partnership steering group.

Financial Review

The accounts for the period show a surplus of £24,009 on unrestricted funds (2021 £9,311). Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted cash funds should be at least six months of resources expended, which equates to around £24,000. At the balance sheet date free reserves amounted to £50,614 (2021 £26,605), therefore the charity's level of reserves is in excess of the target figure.

Curlew Action Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.


The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

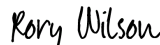
The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 3rd September 2023 and signed on their behalf by:

DocuSigned by:

C38303EFDBF248E...
.....
Roger Morgan-Grenville, Trustee

DocuSigned by:

0A3C720093B34F3...
.....
Rory Wilson, Trustee

Independent examiner's report to the trustees of Curlew Action

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2022, which are set out on pages 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).


Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

0E5C705B5FFD4C0...

4th September 2023

Rupert Taylor
Easton Business Centre,
Felix Road
Bristol BS5 0HE

Curlew Action
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2022

| | | Year to 31/12/22 Unrestricted | Year to 31/12/22 Restricted | Year to 31/12/22 Total funds | Year to 31/12/21 Total funds <i>[see Note 12]</i> |
|------------------------------------|-------|-------------------------------------|-----------------------------------|------------------------------------|--|
| | Notes | £ | £ | £ | £ |
| Income: | | | | | |
| Grants and donations | [2] | 83,809 | 5,000 | 88,809 | 62,756 |
| Charitable activities | [3] | 6,821 | - | 6,821 | 3,901 |
| Investments | | 24 | - | 24 | - |
| | | ----- | ----- | ----- | ----- |
| Total Income | | 90,654 | 5,000 | 95,654 | 66,657 |
| Expenditure: | | | | | |
| Fundraising costs | [4] | 23,371 | - | 23,371 | 3,094 |
| Charitable activities | [5] | 43,274 | 14,620 | 57,894 | 44,633 |
| | | ----- | ----- | ----- | ----- |
| Total Expenditure | | 66,645 | 14,620 | 81,265 | 47,726 |
| | | ----- | ----- | ----- | ----- |
| Net Income / (Expenditure) | | 24,009 | (9,620) | 14,389 | 18,931 |
| Transfers between funds | [9] | - | - | - | - |
| | | ----- | ----- | ----- | ----- |
| Net Movement in Funds | | 24,009 | (9,620) | 14,389 | 18,931 |
| Total funds brought forward | | 26,605 | 9,620 | 36,225 | 17,294 |
| | | ----- | ----- | ----- | ----- |
| Total funds carried forward | | 50,614 | - | 50,614 | 36,225 |

Curlew Action
Balance Sheet
As at 31st December 2022

Charity registration number: 1187172

| | Notes | 2022 £ | 2021 £ |
|----------------------------------|-------|---------------|---------------|
| Fixed Assets | [6] | - | - |
| Current Assets | | | |
| Debtors and prepayments | [7] | 14,464 | - |
| Cash at bank and on hand | | 36,930 | 37,005 |
| | | ----- | ----- |
| | | 51,394 | 37,005 |
| Current Liabilities | | | |
| Creditors and accruals | [8] | 780 | 780 |
| | | ----- | ----- |
| Net Current Assets | | 50,614 | 36,225 |
| | | ----- | ----- |
| Net Assets | | 50,614 | 36,225 |
| | | | |
| The funds of the charity: | | | |
| Unrestricted funds: | | | |
| General funds | [9] | 50,614 | 26,605 |
| Restricted funds: | | - | 9,620 |
| | | ----- | ----- |
| | | 50,614 | 36,225 |

Approved by the trustees on 3rd September 2023 and signed on their behalf by:

DocuSigned by:

Roger Morgan-Grenville

C38303EFDBF248E...

Roger Morgan-Grenville
Trustee

DocuSigned by:

Rory Wilson

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Rory Wilson
Trustee

Curlew Action

Notes to the Accounts

Year to 31st December 2022

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Curlew Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st December 2022 is in surplus, and expenditure is only incurred after funding has been secured. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2022

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

| [2] <u>Income from grants and donations</u> | 2022 | | | 2021 | | |
|--|---------------|--------------|---------------|---------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Trusts and foundations | 1,200 | 5,000 | 6,200 | 3,000 | 9,620 | 12,620 |
| Individual donations | 67,864 | - | 67,864 | 50,136 | - | 50,136 |
| Donations from companies | 568 | - | 568 | - | - | - |
| Gift Aid | 14,177 | - | 14,177 | - | - | - |
| | <u>83,809</u> | <u>5,000</u> | <u>88,809</u> | <u>53,136</u> | <u>9,620</u> | <u>62,756</u> |
| [3] <u>Income from charitable activities</u> | 2022 | | | 2021 | | |
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | £ | £ | £ | £ | £ | £ |
| Sales of merchandise | 6,821 | - | 6,821 | 3,901 | - | 3,901 |
| | <u>6,821</u> | <u>-</u> | <u>6,821</u> | <u>3,901</u> | <u>-</u> | <u>3,901</u> |

The charity received no government grants during the year (2021 nil).

[4] Analysis of expenditure on fundraising

| | Total 2022 | Total 2021 |
|---------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Fees to fundraiser | 22,701 | - |
| Fees to payment platforms | 670 | - |
| | <u>23,371</u> | <u>-</u> |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2022

[5] Analysis of expenditure on charitable activities

| | Total 2022 | Total 2021 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Charitable donation | - | 3,500 |
| Event costs | 12,796 | 24,185 |
| Printing | - | 3,297 |
| Costs of merchandise | 1,571 | 1,561 |
| Marketing and publicity | - | 29 |
| Travel and accommodation | 8,382 | 1,479 |
| Training and conference | 248 | 237 |
| Website and IT costs | 4,510 | 3,267 |
| Fees to partner organisations | 3,342 | - |
| | <hr/> | <hr/> |
| | 30,849 | 37,555 |
| <u>Support costs:</u> | | |
| Bank charges | 65 | 426 |
| Management and administration fees | 23,013 | 5,000 |
| Legal and professional fees | 2,750 | - |
| Insurance | 157 | - |
| Postage and stationery | - | 502 |
| Accountancy | 528 | 888 |
| Fee for independent examination | 192 | 192 |
| Subscriptions and publications | 164 | 60 |
| Sundry expenses | 175 | 10 |
| | <hr/> | <hr/> |
| Total Support Costs | 27,045 | 7,078 |
| | <hr/> | <hr/> |
| Total Charitable Expenditure | 57,894 | 44,633 |

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[6] Tangible Fixed Assets

| | 2022 | 2021 |
|---------------------------|-----------|-----------|
| | Equipment | Equipment |
| <u>Cost</u> | £ | £ |
| Opening balance | - | - |
| Additions during the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| <u>Depreciation</u> | | |
| Opening balance | - | - |
| Charge for the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Net Book Value: | - | - |

[7] Debtors and prepayments

| | 2022 | 2021 |
|----------------|--------|-------|
| | £ | £ |
| Gift Aid due | 14,177 | - |
| Sundry debtors | 287 | - |
| | <hr/> | <hr/> |
| | 14,464 | - |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2022

| | | | | | |
|--------------------------------|------------|--------|-------------|-----------|------------|
| [8] <u>Creditors</u> | 2022 | 2021 | | | |
| Amounts due within 12 months: | £ | £ | | | |
| Accruals | 780 | 780 | | | |
| | <hr/> | <hr/> | | | |
| | 780 | 780 | | | |
| [9] <u>Movements in funds</u> | Balance at | | | Transfers | Balance at |
| | 01/01/2022 | Income | Expenditure | between | 31/12/2022 |
| | | | | funds | |
| <u>Restricted funds:</u> | | | | | |
| Oakdale Trust | 2,000 | - | (2,000) | - | - |
| The Grocer's Charity | 4,000 | - | (4,000) | - | - |
| Norman Family Charitable Trust | 620 | - | (620) | - | - |
| PF Charitable Trust | 3,000 | - | (3,000) | - | - |
| Garfield Weston | - | 5,000 | (5,000) | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Restricted Funds: | 9,620 | 5,000 | (14,620) | - | - |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 26,605 | 90,654 | (66,645) | - | 50,614 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 26,605 | 90,654 | (66,645) | - | 50,614 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 36,225 | 95,654 | (81,265) | - | 50,614 |

Purposes of Restricted Funds:

The Oakdale Trust grant was to support conservation of curlews in Wales.

The Grocers' Charity grant supported the development and delivery of a fieldworker's toolkit.

The Norman Family grant was to provide protection for curlew nests in Devon and Somerset.

The PF Charitable Trust grant funded outreach activities to spread awareness and recruit volunteers.

The Garfield Weston grant was for outreach work.

| | | | | | |
|---------------------------------|------------|--------|-------------|-----------|------------|
| <u>Movements in funds</u> | Balance at | | | Transfers | Balance at |
| <i>Previous year comparison</i> | 01/01/2021 | Income | Expenditure | between | 31/12/2021 |
| | | | | funds | |
| <u>Restricted funds:</u> | | | | | |
| Oakdale Trust | - | 2,000 | - | - | 2,000 |
| The Grocer's Charity | - | 4,000 | - | - | 4,000 |
| Norman Family Charitable Trust | - | 620 | - | - | 620 |
| PF Charitable Trust | - | 3,000 | - | - | 3,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Restricted Funds: | - | 9,620 | - | - | 9,620 |
| General Funds | 17,294 | 57,037 | (47,726) | - | 26,605 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 17,294 | 57,037 | (47,726) | - | 26,605 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 17,294 | 66,657 | (47,726) | - | 36,225 |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2022

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year.

Three trustees received payments totalling £1,244 (2021 £326 to one trustee). These were all reimbursements of costs incurred in fulfilment of the charity's objects.

One trustee made a donation to the charity of £100 (2021 nil).

There were no other related party transactions during the year.

[11] Staff costs

The charity employed no staff during the year.

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.

[12] Statement of Financial Activities: previous year

| | Year to 31/12/21 | Year to 31/12/21 | Year to 31/12/21 |
|------------------------------------|---------------------|---------------------|---------------------|
| | Unrestricted | Restricted | Total funds |
| | £ | £ | £ |
| Income: | | | |
| Grants and donations | 53,136 | 9,620 | 62,756 |
| Charitable activities | 3,901 | - | 3,901 |
| | ----- | ----- | ----- |
| Total Income | 57,037 | 9,620 | 66,657 |
| Expenditure: | | | |
| Fundraising costs | 3,094 | - | 3,094 |
| Charitable activities | 44,633 | - | 44,633 |
| | ----- | ----- | ----- |
| Total Expenditure | 47,726 | - | 47,726 |
| | ----- | ----- | ----- |
| Net Income / (Expenditure) | 9,311 | 9,620 | 18,931 |
| Transfers between funds | - | - | - |
| | ----- | ----- | ----- |
| Net Movement in Funds | 9,311 | 9,620 | 18,931 |
| Total funds brought forward | 17,294 | - | 17,294 |
| | ----- | ----- | ----- |
| Total funds carried forward | 26,605 | 9,620 | 36,225 |

CURLEW ACTION

England & Wales - Charity number 1187172

Accounts



**Trustees Report and Financial Statements
for the year to 31st December 2021**

Charity number: 1187172

Curlew Action Trustees' Annual Report for the year to 31st December 2021

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| 2. | Reference and Administrative Information |
| 2. | Structure, Governance and Management |
| 3. | Objects and Activities |
| 3. | Achievements and Performance |
| 3. | Financial Review |
| 4. | Statement of Responsibilities of Trustees |
| 5. | Independent Examiner's Report |
| 6. | Statement of Financial Activities |
| 7. | Balance Sheet |
| 8. | Notes to the Accounts |

Reference and Administrative Information

| | |
|--|--------------------------------|
| Charity name: | Curlew Action |
| Charity registration number: | 1187172 |
| Registered Office and Operational Address: | 1 Somerset St, Bristol BS2 8NB |

Trustees 2021

Roger Morgan-Grenville
Rory Wilson (appointed 25th October 2021)
Timothy Guilford
Alison Steele
Michael Smart

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31st December 2019. Its governing document is the Constitution dated 31st December 2019.

Recruitment and Appointment of Trustees

Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

1. To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.
2. To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

Public Benefit

The charity provides public benefit as described in the Charitable Objects above. The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The principal activities during the year were as follows:

- We worked to raise awareness and increase engagement with the plight of the Curlew. This included: regular blog posts, articles for magazines and newspapers, regular social media posts, artworks, online and in person talks, podcasts and radio interviews.
- We supported the continued development of the Fieldworker's Toolkit through awareness and fundraising activities.
- We continued to spearhead the campaign for a GCSE in Natural History by producing social media content, writing articles, giving radio and podcast interviews.
- We established the Junior Curlew Network - a network of primary schools across the UK learning about Curlews and other wading birds. This began with a pilot of three primary schools in Lancashire.

Financial Review

The accounts for the period show a surplus of £9,311 on unrestricted funds (2020 £4,004). Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted cash funds should be at least six months of resources expended, which equates to around £24,000. At the balance sheet date free reserves amounted to £26,605 (2020 £17,294), therefore the charity's level of reserves is in excess of the target figure.

Curlew Action Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 17th November 2022 and signed on their behalf by:

DocuSigned by:
Roger Morgan-Grenville
C38303EFDBF248E...

.....
Roger Morgan-Grenville, Trustee

DocuSigned by:
Rory Wilson
0A3C720093B34F3...

.....
Rory Wilson, Trustee

Independent examiner's report to the trustees of Curlew Action

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2021, which are set out on pages 6 to 11.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).


Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

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18th November 2022

Rupert Taylor
Easton Business Centre,
Felix Road
Bristol BS5 0HE

Curlew Action
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2021

| | | Year to 31/12/2021 Unrestricted | Year to 31/12/2021 Restricted | Year to 31/12/2021 Total funds | Year to 31/12/2020 [All unrestricted] |
|------------------------------------|-------|---------------------------------------|-------------------------------------|--------------------------------------|--|
| | Notes | £ | £ | £ | £ |
| Income: | | | | | |
| Grants and donations | [2] | 53,136 | 9,620 | 62,756 | 30,501 |
| Charitable activities | [3] | 3,901 | - | 3,901 | 4,731 |
| Total Income | | 57,037 | 9,620 | 66,657 | 35,232 |
| Expenditure: | | | | | |
| Fundraising costs | | 3,094 | - | 3,094 | 1,040 |
| Charitable activities | [4] | 44,633 | - | 44,633 | 30,188 |
| Total Expenditure | | 47,726 | - | 47,726 | 31,228 |
| Net Income / (Expenditure) | | 9,311 | 9,620 | 18,931 | 4,004 |
| Transfers between funds | [8] | - | - | - | - |
| Net Movement in Funds | | 9,311 | 9,620 | 18,931 | 4,004 |
| Total funds brought forward | | 17,294 | - | 17,294 | 13,289 |
| Total funds carried forward | | 26,605 | 9,620 | 36,225 | 17,294 |

Curlew Action
Balance Sheet
As at 31st December 2021

Charity registration number: 1187172

| | Notes | 2021 £ | 2020 £ |
|----------------------------|-------|---------------|---------------|
| Fixed Assets | [5] | - | - |
| Current Assets | | | |
| Debtors and prepayments | [6] | - | - |
| Cash at bank and on hand | | 37,005 | 17,294 |
| | | ----- | ----- |
| | | 37,005 | 17,294 |
| Current Liabilities | | | |
| Creditors and accruals | [7] | 780 | - |
| | | ----- | ----- |
| Net Current Assets | | 36,225 | 17,294 |
| | | ----- | ----- |
| Net Assets | | 36,225 | 17,294 |

The funds of the charity:

Unrestricted funds:

| | | | |
|------------------|-----|--------|--------|
| General funds | [8] | 26,605 | 17,294 |
| Designated funds | [8] | - | - |

Restricted funds:

| | | | |
|--|--|---------------|---------------|
| | | 9,620 | - |
| | | ----- | ----- |
| | | 36,225 | 17,294 |

Approved by the trustees on 17th November 2022 and signed on their behalf by:

DocuSigned by:

Roger Morgan-Grenville
 C38903EFD8E248E.....

.....
 Roger Morgan-Grenville
 Trustee

DocuSigned by:

Rory Wilson
 0A3C720093B34F3.....

.....
 Rory Wilson
 Trustee

Curlew Action

Notes to the Accounts

Year to 31st December 2021

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The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Curlew Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st December 2021 is in surplus, and expenditure is only incurred after funding has been secured. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

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[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2021

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

| [2] <u>Income from grants and donations</u> | 2021 | 2021 | 2021 | 2020 |
|--|---------------|--------------|---------------|-----------------------------|
| | Unrestricted | Restricted | Total | Total [all unrestricted] |
| | £ | £ | £ | £ |
| Trusts and foundations | 3,000 | 9,620 | 12,620 | 10,900 |
| Individual donations | 50,136 | - | 50,136 | 19,601 |
| | <u>53,136</u> | <u>9,620</u> | <u>62,756</u> | <u>30,501</u> |
| | | | | |
| [3] <u>Income from charitable activities</u> | 2021 | 2021 | 2021 | 2020 |
| | Unrestricted | Restricted | Total | Total [all unrestricted] |
| | £ | £ | £ | £ |
| Sales | 3,901 | - | 3,901 | 4,731 |
| | <u>3,901</u> | <u>-</u> | <u>3,901</u> | <u>4,731</u> |

The charity received no government grants during the year (2020 nil).

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2021

[4] Analysis of expenditure on charitable activities

| | Total 2021 | Total 2020 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| <u>Direct costs:</u> | | |
| Charitable donation | 3,500 | 54 |
| Freelance fees | 24,185 | 22,188 |
| Printing | 3,297 | 420 |
| Costs of merchandise | 1,561 | 2,470 |
| Marketing and publicity | 29 | - |
| Travel | 1,479 | 738 |
| Training and conference | 237 | - |
| Website and IT costs | 3,267 | 2,496 |
| | <hr/> | <hr/> |
| | 37,555 | 28,366 |
| <u>Support costs:</u> | | |
| Bank charges | 426 | - |
| Management and administration fees | 5,000 | 80 |
| Postage and stationery | 502 | 11 |
| Accountancy | 888 | - |
| Fee for independent examination | 192 | - |
| Subscriptions | 60 | - |
| Sundry expenses | 10 | 1,731 |
| Depreciation | - | - |
| | <hr/> | <hr/> |
| Total Support Costs | 7,078 | 1,822 |
| | <hr/> | <hr/> |
| Total Expenditure | 44,633 | 30,188 |

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[5] Tangible Fixed Assets

| | 2021 | 2020 |
|---------------------------|-----------|-----------|
| | Equipment | Equipment |
| <u>Cost</u> | £ | £ |
| Opening balance | - | - |
| Additions during the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| <u>Depreciation</u> | | |
| Opening balance | - | - |
| Charge for the year | - | - |
| | <hr/> | <hr/> |
| | - | - |
| | <hr/> | <hr/> |
| Net Book Value: | - | - |

[6] Debtors and prepayments

| | 2021 | 2020 |
|----------------|-------|-------|
| | £ | £ |
| Sundry debtors | - | - |
| | <hr/> | <hr/> |
| | - | - |

Curlew Action

Notes to the Accounts (continued)

Year to 31st December 2021

| | | |
|-------------------------------|-------|-------|
| [7] <u>Creditors</u> | 2021 | 2020 |
| Amounts due within 12 months: | £ | £ |
| Accruals | 780 | - |
| | <hr/> | <hr/> |
| | 780 | - |

| | | | | | |
|--------------------------------|--------------------------|--------|-------------|-------------------------------|--------------------------|
| [8] <u>Movements in funds</u> | Balance at 01/01/2021 | Income | Expenditure | Transfers between funds | Balance at 31/12/2021 |
| <u>Restricted funds:</u> | | | | | |
| Oakdale Trust | - | 2,000 | - | - | 2,000 |
| The Grocer's Charity | - | 4,000 | - | - | 4,000 |
| Norman Family Charitable Trust | - | 620 | - | - | 620 |
| PF Charitable Trust | - | 3,000 | - | - | 3,000 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Restricted Funds: | - | 9,620 | - | - | 9,620 |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 17,294 | 57,037 | (47,726) | - | 26,605 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 17,294 | 57,037 | (47,726) | - | 26,605 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 17,294 | 66,657 | (47,726) | - | 36,225 |

| | | | | | |
|--|--------------------------|--------|-------------|-------------------------------|--------------------------|
| <u>Movements in funds</u> <i>Previous year comparison</i> | Balance at 01/01/2020 | Income | Expenditure | Transfers between funds | Balance at 31/12/2020 |
| <u>Unrestricted Funds:</u> | | | | | |
| General Funds | 13,289 | 35,232 | (31,228) | - | 17,294 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Unrestricted Funds: | 13,289 | 35,232 | (31,228) | - | 17,294 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Funds: | 13,289 | 35,232 | (31,228) | - | 17,294 |

Purposes of Restricted Funds:

The Oakdale Trust grant is to support conservation of curlews in Wales.

The Grocers' Charity grant supports the development and delivery of a fieldworker's toolkit.

The Norman Family grant is to provide protection for curlew nests in Devon and Somerset.

The PF Charitable Trust grant funds outreach activities to spread awareness and recruit volunteers.

[9] Payments to trustees and related party transactions

No trustees received remuneration during the year.

One trustee received payments totalling £326 (2020 £2,607 to one trustee). These were all reimbursements of costs incurred in fulfilment of the charity's objects.

There were no other related party transactions during the year.

[10] Staff costs

The charity employed no staff during the year.

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.

CURLEW ACTION

England & Wales - Charity number 1187172

Accounts

CURLEW ACTION

Registered Charity No. 1187172

Report of the Trustees and Unaudited Financial Statements

Period of accounts

Start date 1st January 2020

End date: 31st December 2020

CURLEW ACTION

Contents of the Financial Statements for the period ended 31st December 2020

Charity Information

Report of the Trustees

Profit and Loss Account

Gains and Losses

Balance Sheet

Notes to the Financial Statements

CURLEW ACTION

Charity Information for the period ended 31st December 2020

Trustee: Roger Morgan-Grenville
Alison Steele
Mike Smart
Tim Guilford

Treasurer: Matthew Howard

Registered office: 1 SOMERSET STREET
KINGSDOWN
BRISTOL
BS2 8NB

Registered Charity Number: 1187172

CURLEW ACTION

Trustee's Report

for the period ended 31st December 2020

Principal activities

The principal activity of the charity in the period under review was:
Raising funds for a Curlew Fieldworkers' Toolkit, raising awareness of the decline of the Eurasian and other curlew species, producing a film and a number of podcasts and furthering the advancement of a GCSE in Natural History.

Trustees

The trustees shown below have held office during the whole of the period from 1st January 2020 to 31st December 2020.

Roger Morgan-Grenville
Alison Steele
Mike Smart

Tim Guilford was appointed as a trustee on 30th March 2020

Charitable Objectives

- 1) To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.

- 2) To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

CURLEW ACTION
Profit and Loss Account
for the period ended 31st December 2020

| | 2020 | 2019 |
|--|-----------------------|-----------------------|
| | £ | £ |
| Income from: | | |
| Grants and Donations: | £30,501 | £16,593 |
| Other trading activities: | £4,731 | 0 |
| TOTAL INCOME | <u>£35,232</u> | <u>£16,593</u> |
| | | |
| Expenditure on charitable activities: | £31,228 | £3,304 |
| Operating profit or (loss): | <u>£4004</u> | <u>£13,289</u> |
| | | |
| Interest receivable and similar income: | 0 | 0 |
| Profit or (loss) on ordinary activities before tax: | <u>£4004</u> | <u>£13,289</u> |
| | | |
| Tax on profit or (loss) on ordinary activities: | 0 | |
| Profit or (loss) for the financial year: | <u>£4004</u> | <u>£13,289</u> |

CURLEW ACTION

Balance Sheet

As at 31st December 2020

| | 2020 | 2019 |
|---|----------------------|----------------------|
| | £ | £ |
| Current assets | | |
| Cash at bank and in hand: | 17,294 | 13,289 |
| Total current assets: | <u>17,294</u> | <u>13,289</u> |
| Net current assets (liabilities): | <u>0</u> | <u>0</u> |
| Total assets less current liabilities: | | |
| Funds available for charitable purposes: | <u>17,294</u> | <u>13,289</u> |

CURLEW ACTION
Note to the Financial Statements
for the Period Ended 31st December 2020

Accounting policies

Turnover policy

Turnover very simply comprises donations from Trusts, general donations and sales of merchandise.