



**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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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.

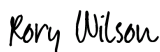
The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

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:

 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 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).

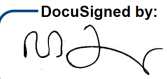
Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In 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:

0E5C705B5FFD4C0...

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
 C38303EEDBE248E.....

Roger Morgan-Grenville
 Trustee

DocuSigned by:

Rory Wilson
 0A3C720093B34F3.....

Rory Wilson
 Trustee

Curlew Action

Notes to the Accounts

Year to 31st December 2021

[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 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.

(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 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
	<hr/>	<hr/>	<hr/>	<hr/>
	53,136	9,620	62,756	30,501
[3] <u>Income from charitable activities</u>	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	[all unrestricted] £
Sales	3,901	-	3,901	4,731
	<hr/>	<hr/>	<hr/>	<hr/>
	3,901	-	3,901	4,731

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/> 37,555	<hr/> 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/> 7,078	<hr/> 1,822
Total Support Costs	<hr/> 7,078	<hr/> 1,822
Total Expenditure	<hr/> 44,633	<hr/> 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 Equipment	2020 Equipment
<u>Cost</u>	£	£
Opening balance	-	-
Additions during the year	-	-
	<hr/> -	<hr/> -
<u>Depreciation</u>		
Opening balance	-	-
Charge for the year	-	-
	<hr/> -	<hr/> -
Net Book Value:	<hr/> -	<hr/> -

[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.