



**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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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:

Roger Morgan-Grenville

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.....
Roger Morgan-Grenville, Trustee

DocuSigned by:

Rory Wilson

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.....
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).

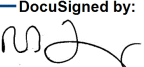
Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011. In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

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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

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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	2022	2022	2021	2021	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	2022	2022	2021	2021	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/> 30,849	<hr/> 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/> 27,045	<hr/> 7,078
Total Support Costs	27,045	7,078
Total Charitable Expenditure	<hr/> 57,894	<hr/> 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/> -
Net Book Value:	-	-

[7] Debtors and prepayments

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

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 01/01/2022	Income	Expenditure	Transfers between funds	Balance at 31/12/2022
<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 funds	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
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 Unrestricted	Year to 31/12/21 Restricted	Year to 31/12/21 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