



**CURLEW ACTION**

**Trustees Report and Financial Statements  
for the year to 31<sup>st</sup> December 2024**

Charity number: 1187172

# **Curlew Action Trustees' Annual Report for the year to 31<sup>st</sup> December 2024**

## **CONTENTS**

### **Page**

- 2. Reference and Administrative Information
- 3. Structure, Governance and Management
- 3. Objects and Activities
- 3. Achievements and Performance
- 4. Financial Review
- 5. Statement of Responsibilities of Trustees
- 6. Independent Examiner's Report
- 7. Statement of Financial Activities
- 8. Balance Sheet
- 9. 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 2024-25**

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

## **Structure, Governance and Management**

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31<sup>st</sup> December 2019. Its governing document is the Constitution dated 31<sup>st</sup> 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 15<sup>th</sup> July 2025 and signed on their behalf by:

Signed by:

*David Hill*

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

Signed 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 31<sup>st</sup> 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.....

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

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

Charity registration number: 1187172

	Notes	2024 £	2023 £
<b>Fixed Assets</b>	[6]	-	-
<b>Current Assets</b>			
Debtors and prepayments	[7]	10,528	28,289
Cash at bank and on hand		69,585	12,743
		-----	-----
		80,113	41,032
<b>Current Liabilities</b>			
Creditors and accruals	[8]	10,204	780
		-----	-----
<b>Net Current Assets</b>		69,909	40,252
		-----	-----
<b>Net Assets</b>		<b>69,909</b>	<b>40,252</b>

**The funds of the charity:**

<b>Unrestricted funds:</b>			
General funds	[9]	29,909	40,252
Designated funds	[9]	40,000	-
		-----	-----
		<b>69,909</b>	<b>40,252</b>

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	2024	2024	2023	2023	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	115,907	-	115,907	64,467	-	64,467
[3] <u>Income from charitable activities</u>	2024	2024	2024	2023	2023	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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	41,257	21,574	62,831	47,347	-	47,347

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
	<hr/>	<hr/>
	3,725	23,656

# 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	-
	<hr/> 90,505	<hr/> 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
	<hr/> 55,197	<hr/> 54,266
Total Support Costs	55,197	54,266
Total Charitable Expenditure	<hr/> 145,702	<hr/> 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	-
	<hr/> -
<u>Depreciation</u>	
Opening balance	-
Charge for the year	-
	<hr/> -
Net Book Value at 31/12/24:	-
Net Book Value at 31/12/23:	-

[7] Debtors and prepayments

	2024	2023
	£	£
Gift Aid due	8,578	21,041
Prepayments	1,950	7,248
	<hr/> 10,528	<hr/> 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 01/01/2024	Income	Expenditure	Transfers between funds	Balance at 31/12/2024
<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 funds	31/12/2023
<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.