



Wash Wader Research Group

Report and Financial Statements for the year ending 31st
December 2022

Charity Number 1196663

<u>Contents</u>	<u>Page</u>
Charity Trustees	3
Report of the Trustees	4
Wash Wader Research Group	7
Statement of Income and Expenditure	7
Wash Wader Research Group	
Balance Sheet	8
Notes to the accounts	10
Report of the Independent Examiner	12

Charity Trustees

Dr. K Bowgen	Chairperson	Elected: 27th June 2021
Dr. S Franks	(former Chair)	Retired: 18th November 2022
Mrs K Turner	Hon. Treasurer	Elected: 27th June 2021
Mr M Smart	Vice Chair	Elected: 27th June 2021
Dr. G Anderson		Elected: 27th June 2021
Dr. P Atkinson		Co-opted: 30th November 2021

Charity Address and registered office

13 Hooks Hill Road, Sheringham, NR26 8NL

Registration

Charity number 196663

Bankers

HSBC

Co-operative Bank

Aware of responsibilities

The trustees are aware of their responsibilities to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity. They are also aware of the responsibility for maintaining proper accounting records and safeguarding the assets of the charity. The trustees believe that the Wash Wader Research Group is exempt from audit under Section 145(1) of the Charities Act 2011 and instead has had its accounts examined by an independent examiner.

Report of the Trustees

For the period 19th November 2021 to 31st December 2022

Activities

The Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities should be undertaken. The Charity's activities increase the understanding of wild bird populations that make use of The Wash estuary particularly in the areas of habitat preferences, food supply and migration patterns. Through training of people from the UK and further afield alongside the manufacture and supply of specialist equipment we promote safe catching and monitoring of wading birds (family: *Charadriidae*) and educate and inform the general public.

Objectives

The Charity's objectives are:

To advance the education of the public in the study and understanding of wild bird populations using The Wash estuary in particular but not exclusively by:

- A. Undertaking research in the United Kingdom and overseas, the useful results of which will be disseminated for public benefit, into their ecology, demography, behaviour, other aspects of their biology, and related matters.
- B. Supporting, assisting and helping to develop the skills of others doing similar work, both elsewhere in the United Kingdom and overseas.

Status

The organisation is a charitable incorporated organisation (CIO) that was incorporated and registered as a charity on 19th November 2021 under the number 1196663. The charity is governed following its approved constitution.

Organisation Structure

The Charity is governed by its Board of Trustees. Under the Charity's Constitution the Board of Trustees comprises the Chairman and up to six other Trustees appointed at the AGM. At the time of this report there are 4 elected Trustees and 1 co-opted Trustee (to be officially appointed at the next AGM). The number of trustees must not fall below three and one third of the Trustees retire annually by rotation. The Board of Trustees may at any time co-opt a person willing to be appointed as a Trustee to fill a vacancy in their number but a co-opted trustee holds office only until the next AGM when they must be voted in. Decisions are made by virtue of a two-thirds majority of votes cast at a Board meeting. The board met on 9 occasions in 2021 and 15 occasions in 2022. The board is assisted by three working groups for maintenance, equipment and communications and one advisory group for science. The membership of these groups includes individuals from across the general WWRG membership with appropriate expertise and experience. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The total number of such guarantees on 31st December 2022 was 206 memberships.

Review of Developments from 19th November 2021 to 31st December 2022

During the year, WWRG continued with its core activities, monitoring and catching waders on The Wash and providing outreach and education alongside increasing scientific knowledge of these species, their behaviours and their habitats. Its core funding from membership was supported by its trading of specialist catching equipment and scientific data requests. Alongside regular blog posts on its website and posts on Twitter and Facebook, there were a number of scientific papers published by and in association with WWRG and research was presented at the International Wader Study Group conference in Hungary.

As with all organisations, Covid 19 disrupted operations with limited opportunity in 2021 to carry out regular monitoring and catching except for a small number of targeted trips. More normal operations were able to be carried out in 2022 with regular numbers of members attending trips and maintenance visits able to run with good numbers again. The property owned by WWRG and used as its research base, and accommodation for group members during fieldwork periods (the Old School House), has been carefully maintained and new improvements to kit and equipment storage put in place. Data has been quality checked and assessed and a long term project to check older records from historic catches on The Wash has made significant progress. The launch of an electronic newsletter and virtual discussion group for all members has been well received and has helped maintain engagement with the membership. Resighting fieldwork trips, focusing on searching for birds marked as part of specific colour-marking projects, have been successful, with online forms created to increase the submission of data from members and the general public. GPS tagging projects involving the group for the expertise of its members, have also provided future research opportunities and helped focus bird monitoring efforts around the Wash by identifying previously unknown areas used by birds.

Community Engagement

The online activities of the group through the regular blogs and Twitter posts have had high levels of interaction and promoted engaging discussions with local stakeholders about waders' use of their land and habitats. Whilst conducting fieldwork in more public locations for catching and resighting birds, group members were able to interact with the passing general public - explaining our research and how catching and then subsequently monitoring birds (through GPS tagging, colour-marking and resighting/recatching) has increased our knowledge of waders' behaviour, ecology, habitat preferences, annual survival rates and lifespans. The Wash report (biannual) is also produced and distributed to all landowners and stakeholders as well as interested bodies (such as the BTO) and our wider membership.

Trustees and Officers

At the June 2021 EGM, Samantha Franks (Chair), Katharine Bowgen (Vice-Chair), Kirsty Turner (Treasurer), Mark Smart and Guy Anderson were elected as the first board of Trustees for the group in preparation for its incorporation later in the year (27th June 2021, in preparation for 19th November 2021). In November 2021, Phil Atkinson was co-opted as a Trustee and will be voted in at the first AGM. As of 18th November 2022, Samantha Franks retired from the Trustees and Katharine Bowgen stepped into the role of Chair and Mark Smart as vice chair.

Reserves and Investment Policy

The Trustees have reviewed the needs for reserves in line with the guidance issued by the Charities Commission.

As most income is generated from fieldwork charges, selling equipment and selling specialist expert services and varies widely, and regular membership income is insufficient to meet regular ongoing costs, Trustees will endeavour to set aside sufficient unrestricted funds to enable the Charity to meet its basic commitments, for two years. These funds will be kept in an interest bearing account.

These basic commitments include the cost of servicing the Old School House, insurance and health and safety considerations.

The Trustees believe that reserves need to be at this level to ensure that the Charity can continue to function should there be a shortfall in grant revenue. At 2022 prices, the amount to be kept in reserve is £15000.

The required financial reserve will be reviewed annually, and noted in the minutes of the Board of Trustees at the time of submission of the annual accounts.

Risks

The Board of Trustees regularly reviews the risks to which the charity might be exposed and can confirm that systems have been established to mitigate those risks. The financial situation and risks are reviewed at Trustee meetings.

Funds

At present the charity maintains only unrestricted funds, which are expendable at the discretion of the Trustees in furtherance of the objectives of the charity.

Wash Wader Research Group

Statement of Income and Expenditure

For the period 19th November 2021 to 31st December 2022

INCOME

Annual Membership	1179.00
Donations	11416.36
Fieldwork Charges UK	5819.01
Trading	26736.71
Scientific Services	19371.87
Bank Interest	1.84
Misc	1167.41
	£ 65692.20

EXPENDITURE

Fieldwork costs	20762.95
Ringing Equipment	16101.00
OSH maintenance and consumables	1291.38
Services	2509.11
Insurance	2240.00
Report Compilation & distribution	0.00
Bank Charges	61.60
Misc	2250.55
TOTAL EXPENDITURE	£ 45216.59

NET INCOME/(EXPENDITURE)	£ 20475.61
---------------------------------	-------------------

Wash Wader Research Group

Balance Sheet

As at 31st December 2022

FIXED ASSETS	£	£
Old School House	425000.00	
House contents	25000.00	
Trailers	4000.00	
Fieldwork Equipment	30000.00	
ring stocks	2655.18	
netting	<u>4340.00</u>	
	£ 490995.18	
TOTAL FIXED ASSETS	£	490995.18
 CURRENT ASSETS		
Cash at bank and in hand:		
Co-operative bank	28032.27	
HSBC	<u>5160.49</u>	
Total cash at bank	33192.76	
 Debtors	 0	
 TOTAL CURRENT ASSETS		 <u>33192.76</u>
 TOTAL ASSETS		 524187.94
 Creditors	 0	
 TOTAL NET ASSETS		 524187.94
 CHARITY FUNDS		 524187.94
<i>there is no surplus or deficit as this is the first year of accounts</i>		
 TOTAL CHARITY FUNDS		 <u>524187.94</u>

Notes:

These are the first accounts for the WWRG Charity, and cover the period 19th November 2021 to 31st December 2022

All assets of the former ringing group have been gifted to the charity, including the property known as the Old School House.

Assets are not depreciated but are valued at acquisition cost and not considered to be disposable.

Property is valued as per surveyors valuation in 2022.

No members have requested the charity to obtain an audit of its accounts for the year.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charities

Approved and agreed by WWRG Board of Trustees on 07/03/ 2023

Signed  Chair

Kirsty Turner Treasurer

Date 07/03/2023

07/03/2023

Notes to the accounts

- 1) These are the first accounts for the Wash Wader Research Group Charity, and cover the period 19th November 2021 to 31st December 2022.
- 2) All assets of the former Ringing Group have been gifted to the charity, including the property known as the Old School House.
- 3) Property is valued as per surveyors valuation in 2022.
- 4) Assets are not depreciated, but are valued at acquisition cost and not considered to be a disposable asset

Report of the Independent Examiner

Report by Graham Appleton

Examination of WWRG accounts for period Nov 2021 to 31 Dec 2022

Independent examiner's report to the trustees of Wash Wader Research Group (WWRG)

I report to the trustees on my examination of the accounts of WWRG for the period between 19 November 2021 (formation of charity) and 31 December 2022.

Responsibilities and basis of report

As the charity trustees of WWRG you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Additional suggestions

As trustees, you have done a huge amount of work over the period under examination and tremendous progress has been made. As we have discussed, it would be helpful if, over the next twelve months, you could:

1. tighten up governance processes, by signing off a pdf of committee minutes at the start of the subsequent meeting of trustees;
2. appoint a secretary who takes responsibility for trust committee business, working closely with the Chair;

3. consider the presentation of accounts, so that headings under 'income' are more closely aligned with 'expenditure' and the split between 'subscriptions' and 'donations' is a little clearer;
4. undertake an review of physical assets and an annual stock-take of the equipment used for research (this is not a valuation process – see suggested note for next year's accounts)

When considering assets, the values used for contents, trailers and fieldwork equipment are those used for insurance purposes. Kit will be maintained and replacement equipment will be purchased when necessary. A physical stock-take of fieldwork equipment is made at the end of each year but no values are assigned to individual items.

5. consider how to take more strategic control of the work of committees and working groups, by setting budgets and clearly defining decision-making processes;
6. consider procurement procedures relating to equipment that is supplied to the Group and then sold to others; and
7. produce a formal Risk Management policy that encapsulates your discussions about risk.

Signed:



Graham F Appleton

15 March 2023

19 Style Loke, Barford, Norfolk. NR9 4BE