



Wash Wader Research Group

Report and Financial Statements for the year ending 31st
December 2023

Charity Number 1196663

<u>Contents</u>	<u>Page</u>
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Charity Trustees	3
Report of the Trustees	4
Wash Wader Research Group	7
Statement of Income and Expenditure	Error! Bookmark not defined.
Wash Wader Research Group Balance Sheet	Error! Bookmark not defined.
Notes to the accounts	Error! Bookmark not defined.
Report of the Independent Examiner	10

Charity Trustees

Dr. K Bowgen	Chairperson	Elected: 27th June 2021
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		Elected: 8th April 2023
Mr D King		Elected: 8th April 2023
Mrs M Shaw		Elected: 8th April 2023

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 1st January 2023 to 31st December 2023

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 7 elected Trustees. 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 7 occasions in 2023. 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 2023 was 160 memberships.

Review of Developments from 1st January 2023 to 31st December 2023

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 Germany.

Following the Covid 19 years where normal operations were disrupted, 2023 was closer to being a “business as usual” year, though with instead some additional care needing to be taken regarding HPAI (majority in other bird species but WWRG are on high alert for any signs in waders we monitor). Over the year, 24 successful catching attempts on 12 trips were made including two full autumn migration weeks. Regular trips were occurring and two maintenance visits were able to be run leaving the property owned by the WWRG (the Old School House) in a great state alongside the additional excellent work done by the house committee and the equipment maintenance teams. A sizable donation enabled the construction of a larger and more functional porch to the Old School House, thus enabling better provision for field clothing and footwear to be stored during fieldwork trips. Data has been quality checked and assessed and the long term project checking older records from historic catches is getting closer to completion. The group has also been involved in testing the “bulk uploading” system from the BTO which will greatly help our regular data processing and submissions. The electronic newsletter and virtual discussion groups continue to be appreciated and used with many members able to discuss additional thoughts on WWRG and waders throughout the year even when unable to attend trips. Re-sighting fieldwork trips, focusing on searching for our colour marked birds have been successful with the new online form (“Shiny”) proving excellent for entering data with instant feedback to members and the general public and an aid to entering resightings into our databases. Collaboration on HPS tagging projects involving the group’s highly experienced members has continued with a new tagging opportunity with RSPB to track Bar-tailed Godwits using the Wash as part of the support for the World Heritage Site bid for the east of England’s coastal areas. The group already flags and colour marks the species as part of its normal operations and so this is adding to the knowledge we have already been collecting and providing future research opportunities and focuses our monitoring efforts on the individuation of unknown habitat uses by birds of the Wash.

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 2023 AGM, Phil Atkinson, David King and Michele Shaw were formally elected as additional members of the board of Trustees for the group after being co-opted in the previous year. Katharine Bowgen (Chair), Mark Smart (Vice-Chair), Kirsty Turner (Treasurer) and Guy Anderson have continued to be a part of the board of Trustees for 2023.

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 2023 prices, the amount to be kept in reserve is £15,000.

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

In 2023 the Charity received donations for two specific named causes: a bursary account and contributions towards the porch replacement. The accounts for these have been listed separately in the income and expenditure summary.

Wash Wader Research Group

Statement of Income and Expenditure

For the period 1st January 2023 to 31st December 2023

INCOME	2023	2022
Annual Membership	2342.00	1179.00
Donations	5122.85	11416.36
Donations towards porch	8675.00	0
Donation for bursary fund	2500.00	0
Gift Aid 2022	2728.09	0
Fieldwork Charges UK	8302.51	5819.01
Use of field base	137.50	0.00
Scientific Services	26605.24	19371.87
Trading	2235.06	26736.71
Bank Interest	93.99	1.84
Misc (sale of generator '23)	100.00	1167.41
	£ 58842.24	65692.20
EXPENDITURE		
OSH maintenance and consumables	1396.31	1291.38
Services for OSH	4181.62	2509.11
Porch costs	16716.02	
Bursary use: flight to Delaware	638.91	
Insurance	2433.18	2240.00
Cost of running Fieldwork	6391.81	4814.22
Fieldwork Equipment	3590.56	8469.38
Cost of servicing scientific contracts	25114.35	15948.73
Servicing Trading	1568.63	7631.62
Prepayment for 2024 fieldwork costs	7020.84	0
Report Compilation & Distribution	1527.49	0
Bank Charges	60.00	61.60
Misc (website hosting & burglar alarm)	243.47	2250.55
TOTAL EXPENDITURE	£ 70883.19	45216.59
NET INCOME/(EXPENDITURE)	£ -12040.95	

Registered Charity Number 1196663. enquiries@wwrg.org.uk. wwrg.org.uk.

Registered office: 13 Hooks Hill Road, Sheringham, NR26 8NL

Wash Wader Research Group

Balance Sheet

As at 31st December 2023

	As at 31/12/2023		At 31/12/2022
FIXED ASSETS	£	£	£
Old School House	425000.00		425000.00
House contents	28076.00		25000.00
Fieldwork Equipment & trailers	38138.00		30000.00
	491214.00		
TOTAL FIXED ASSETS		491214.18	490995.18
 CURRENT ASSETS			
Cash at bank and in hand:			
Co-operative bank	21135.65		28032.27
HSBC	16.16		5160.49
USD Travelex card and cash	<u>742.96</u>		<u>295.14</u>
Total cash at bank	21894.77		33487.90
 Debtors		0	
 TOTAL CURRENT ASSETS		<u>21894.77</u>	33487.90
 TOTAL ASSETS		513108.77	524483.08
 Creditors		0	0
 TOTAL NET ASSETS		513108.77	524483.08
 CHARITY FUNDS		513108.77	524483.08
 TOTAL CHARITY FUNDS		<u>513108.77</u>	524483.08

Notes to the accounts:

These are the second accounts for the WWRG Charity, and cover the period 1st January 2023 to 31st December 2023

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

Property is valued as per surveyors valuation in 2022.

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

Contents and equipment are valued as per insurance sums.

In 2023 Trailers, ring stocks and netting were reported separately - for 2024 they are included in the contents and equipment amounts.

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 06/02/2024

Signed  Chair

Kirsty Turner Treasurer

Date 06/02/2024

06/02/2024

Report of the Independent Examiner

Examination of WWRG accounts for period 1 Jan 2023 to 31 Dec 2023

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 1 January 2023 to 31 December 2023. I had previously reported on the period between 19 November 2021 (formation of charity) and 31 December 2022. Please note that I shall not be available to examine the report for 2024, as I shall be moving to Scotland.

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 made huge strides to develop robust governance procedures. As we have discussed, it would be helpful if, over the next twelve months, you could:

1. develop an over-arching Risk Management policy, covering financial risks and reputational risk in particular, but also bringing together risks encapsulated in individual policies – e.g. safety;
2. report on decisions made between meetings within the next set of minutes;
3. consider whether guidelines were broken in the payment of £7,020.84 for expenditure associated with a contract that had not been signed. The procurement policy may need to be amended and governance procedures tightened? This risk, perhaps encapsulated under 'contractual issues' could be included in the risk register;

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4. ensure that the review of physical assets and an annual stock-take of the equipment used for research is concluded before next year's examination of the accounts. This is not a valuation process – see associated note in 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 procurement procedures relating to equipment that is provided by Group members; and
6. when donations, other than general donations, are made to the Group there need to be clear procedures to allocate the gifts, Gift Aid and expenditure to the appropriate funding stream.

Signed:



Graham F Appleton
16 April 2024
19 Style Loke, Barford, Norfolk. NR9 4BE