

Financial Statements for the Year Ended 31 December 2023

for

Sandwich Bay Bird Observatory Trust

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Sandwich Bay Bird Observatory Trust

**General Information
for the year ended 31 December 2023**

ADDRESS:

Guildford Road
Sandwich Bay
Sandwich
Kent
CT13 9PF

ACCOUNTANTS:

MPH Accountancy and Business Advisors Ltd
99 Canterbury Road
Whitstable
Kent
CT5 4HG

Financial Statements

for the year ended 31 December 2023

Accountants' Report to

Sandwich Bay Bird Observatory Trust

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of Sandwich Bay Bird Observatory Trust and from information and explanations supplied to us.

MPH Accountancy and Business Advisors Ltd
99 Canterbury Road
Whitstable
Kent
CT5 4HG

23 May 2024

Client Approval Certificate

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

Mr R Crombet-Beolens

23 May 2024

Sandwich Bay Bird Observatory Trust

Trading and Profit and Loss Account for the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Income				
Donations	21,218		44,139	
Grants	82,543		36,598	
Fundraising events	4,832		7,914	
Shop income	11,287		7,384	
Room lettings	19,259		19,438	
Holidays & trips	-		28,464	
Solar panel income	4,720		4,725	
Subscriptions	24,475		22,411	
Courses	2,485		-	
Courses	13,795		4,256	
Talks	-		1,207	
Walks	2,694		2,560	
Clubs income	2,876		1,244	
		190,184		180,340
Cost of sales				
Opening stock	2,500		2,193	
Shop expenditure	8,377		5,605	
Educational expenditure	2,532		8,655	
Fundraising expenditure	1,466		4,263	
Trips & holiday expenditure	-		27,630	
Activity expenditure	2,544		2,943	
Accommodation expenses	-		240	
	17,419		51,529	
Closing stock	(2,500)		(2,500)	
		14,919		49,029
GROSS PROFIT		175,265		131,311
Other income				
Deposit account interest		14,072		2,380
		189,337		133,691
Expenditure				
Rent & rates	3,186		5,914	
Light and heat	2,251		4,270	
Wages and pensions	57,640		43,507	
Office expense & phone	1,099		1,493	
Printing, postage & stationery	2,263		4,009	
Advertising & PR	61		-	
Conservation vehicle costs	1,584		706	
Licences and insurance	5,464		4,482	
Repairs and renewals	11,697		16,384	
Waste collection	1,570		1,139	
Carried forward	86,815	189,337	81,904	133,691

Sandwich Bay Bird Observatory Trust**Trading and Profit and Loss Account
for the year ended 31 December 2023**

	2023		2022	
	£	£	£	£
Brought forward	86,815	189,337	81,904	133,691
IT & internet	2,007		4,500	
Sundry expenses	35		334	
Accountant & bookkeeper	1,748		1,690	
Legal fees	10,172		4,021	
	<u> </u>	<u>100,777</u>	<u> </u>	<u>92,449</u>
		88,560		41,242
Finance costs				
Bank charges		1,499		576
		<u>87,061</u>		<u>40,666</u>
Depreciation				
Freehold property	8,513		8,513	
Improvements to property	7,466		4,894	
Plant and machinery	664		886	
	<u> </u>	<u>16,643</u>	<u> </u>	<u>14,293</u>
NET PROFIT		<u><u>70,418</u></u>		<u><u>26,373</u></u>

Sandwich Bay Bird Observatory Trust

Balance Sheet

31 December 2023

	2023		2022	
	£	£	£	£
FIXED ASSETS				
Freehold property	720,520		593,405	
Improvements to property	59,070		27,953	
Plant and machinery	1,993		2,657	
	<u>781,583</u>		<u>624,015</u>	
CURRENT ASSETS				
VAT	1,856		1,070	
Stocks	2,500		2,500	
Prepayments	276		339	
Lloyds 5982	304		540	
Virgin Money 7182	272,992		347,222	
Bank account no. 3	364		237	
Virgin Money 2047	335		1,484	
	<u>278,627</u>		<u>353,392</u>	
CURRENT LIABILITIES				
Social security and other taxes	13,203		2,407	
Other creditors	2,107		-	
Accruals and deferred income	7,626		8,144	
	<u>22,936</u>		<u>10,551</u>	
	<u>255,691</u>		<u>342,841</u>	
NET ASSETS		<u>1,037,274</u>		<u>966,856</u>
FINANCED BY				
RESERVES AND FUNDS				
Reserves		940,483		940,483
CAPITAL ACCOUNT				
Brought forward	26,373		-	
Add				
Net profit	70,418		26,373	
	<u>96,791</u>		<u>26,373</u>	
	<u>1,037,274</u>		<u>966,856</u>	

Reserves Schedule
31 December 2023

	Other reserves £
At 1 January 2023	940,483
At 31 December 2023	<u>940,483</u>

Sandwich Bay Bird Observatory Trust**Tangible Fixed Assets Schedule****31 December 2023**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2023	601,918	32,847	3,543	638,308
Additions	135,628	38,583	-	174,211
At 31 December 2023	737,546	71,430	3,543	812,519
DEPRECIATION				
At 1 January 2023	8,513	4,894	886	14,293
Charge for year	8,513	7,466	664	16,643
At 31 December 2023	17,026	12,360	1,550	30,936
NET BOOK VALUE				
At 31 December 2023	720,520	59,070	1,993	781,583
At 31 December 2022	593,405	27,953	2,657	624,015
