

REGISTERED COMPANY NUMBER: CE028122 (England and Wales)
REGISTERED CHARITY NUMBER: 1197743

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
SANDWICH BAY BIRD OBSERVATORY TRUST**

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

SANDWICH BAY BIRD OBSERVATORY TRUST

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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SANDWICH BAY BIRD OBSERVATORY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Trust is to record, study and further the conservation of wild birds and other fauna and flora of Sandwich Bay, Kent, and its surrounding areas by raising awareness through the provision of information and advice; providing opportunities for study, training and research; and supplying accommodation for persons wishing to increase their knowledge of the above, the Trust will advance the education of the public.

Furthermore, the Trust will advise on wildlife-related issues to authorities and organisations within the local community in order to fulfil its objectives.

Significant activities

The Trust keeps daily records of the flora and fauna of the area in which it operates. Records collated by the Trust are passed on to various national bodies responsible for the different elements relating to the flora and fauna. The Trust produces an annual report of these records which is distributed to all members and is available to purchase by the public.

The Trust owns land in the Sandwich Bay area including some land which is rented from the local golf club. This land includes two nature reserves and a scrape with two bird hides, most of the area being openly accessible to the public. It also continues to be a centre for the training of bird ringers with all ringers trained and registered with the British Trust for Ornithology. Rooms at the field centre continue to be available to book to stay for a visit to the area, and there is a small shop on site.

During the year to the end of December 2024, the Trust carried out different events and activities for both adults and children. These included walks, talks, trips, online lectures, one day events with various themes, a bird migration day, and a Christmas fair. The education team worked with children during the year, activities increasing in the later part of the year - some activities were specifically arranged for home schooled children, with other activities arranged to introduce and develop children's understanding of the environment and being outdoors finding insects, birds, and other flora and fauna.

A major project was completed during the financial year - the completion of the Dragonfly Fields project for which a significant amount of funding had been obtained during 2023 to purchase the fields. This project involved creating and developing 3 large ponds and a nature trail for visitors to explore. A nature trail leaflet was introduced. The project was celebrated with a special event in November where around 500 trees were planted in the area by some of the key funders and members and children who joined us on that day.

FINANCIAL REVIEW

Financial position

The results for the financial year show an overall loss of £11,844 after depreciation of £16,332. The net current asset position has increased from £255,691 to £258,813.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its Constitution, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

SANDWICH BAY BIRD OBSERVATORY TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

There were 5 employees during 2024 with the assistant warden completing their contract at the end of December. A volunteer assistant warden joined the team in early 2025. The warden manages the day-to-day activities of the trust, working with the Chair and trustees where necessary. The trustees and the warden meet each month for Council meetings. Committees are also in place to manage regular activities of the Trust reporting back to the Council meeting each month. These committees involve trustees and some other volunteers. We ask members to join the committees as they will have valuable skills to support the various trust activities.

Under the Constitution, a third of the trustees each year must offer themselves for re-election at each Annual General Meeting ("AGM") of the Trust. For 2024, this will be 5 trustees who will need to be re-elected at the AGM. The AGM for the financial year 2024 will take place on 8th June 2025. At the same time, new trustees who joined the Council during 2024 and up to the date of the AGM, must be ratified at the AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE028122 (England and Wales)

Registered Charity number

1197743

Registered office

Sandwich Bay Bird Observatory Trust
Guilford Rd
Sandwich Bay
Sandwich
CT13 9PF

Trustees

Dr P A Worrall (resigned 20/12/2024)
Mr E Hood
Mr R Thompson
Mr R A Crombet-Beolens
Mrs A Weaving
Mr P Poole
Mrs J P A Jupe
Mr R A Rackliffe
Mr M J Witty
Mrs E K Draper (appointed 1/9/2024)
Mrs S Hunter
Mr I A Searle (appointed 31/5/2024)
Mr G T E Stewart (appointed 1/1/2025)
Mr G de Rose
Mr I Macey
Mr R Kinzler (appointed 10/4/2025)

Mr I Hunter (appointed Chair 8/7/2024)

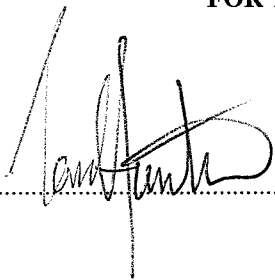
Independent Examiner

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Approved by order of the board of trustees on17 July 2025..... and signed on its behalf by:

SANDWICH BAY BIRD OBSERVATORY TRUST

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

A handwritten signature in black ink, appearing to be 'Sam Smith', written over a horizontal dotted line.

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWICH BAY BIRD OBSERVATORY TRUST**

Independent examiner's report to the trustees of Sandwich Bay Bird Observatory Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 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 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 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.



Sophie Grant FCCA

Spurling Cannon
Chartered Certified Accountants
424 Margate Road
Westwood
Ramsgate
Kent
CT12 6SJ

Date: 17 July 2025

SANDWICH BAY BIRD OBSERVATORY TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		85,246	123,126
Other trading activities	2	45,906	47,799
Investment income	3	35,447	33,331
Total		166,599	204,256
 EXPENDITURE ON			
Raising funds		16,279	14,919
Charitable activities			
General		162,164	118,919
Total		178,443	133,838
 NET INCOME/(EXPENDITURE)		(11,844)	70,418
 RECONCILIATION OF FUNDS			
Total funds brought forward		1,037,274	966,856
 TOTAL FUNDS CARRIED FORWARD		1,025,430	1,037,274

The notes form part of these financial statements

SANDWICH BAY BIRD OBSERVATORY TRUST

BALANCE SHEET 31 DECEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	766,617	781,583
CURRENT ASSETS			
Stocks	7	3,000	2,500
Debtors	8	2,213	2,132
Cash at bank		290,288	273,995
		295,501	278,627
CREDITORS			
Amounts falling due within one year	9	(36,688)	(22,936)
NET CURRENT ASSETS		258,813	255,691
TOTAL ASSETS LESS CURRENT LIABILITIES		1,025,430	1,037,274
NET ASSETS		1,025,430	1,037,274
FUNDS	10		
Unrestricted funds		1,025,430	1,037,274
TOTAL FUNDS		1,025,430	1,037,274

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

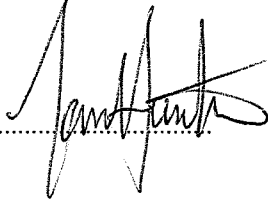
SANDWICH BAY BIRD OBSERVATORY TRUST

BALANCE SHEET - continued
31 DECEMBER 2024

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 17 July 2025 and were signed on its behalf by:

.....
Trustee



SANDWICH BAY BIRD OBSERVATORY TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	4,203	4,832
Shop income	8,597	11,287
Subscriptions	22,334	24,475
Solar panel income	3,976	4,720
Courses and education	5,493	2,485
Other income	1,303	-
	<u>45,906</u>	<u>47,799</u>

SANDWICH BAY BIRD OBSERVATORY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

3. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	27,145	19,259
Deposit account interest	8,302	14,072
	<u>35,447</u>	<u>33,331</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	16,332	16,643

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2024	915,887	109,002	3,543	-	1,028,432
Additions	-	-	-	1,366	1,366
At 31 December 2024	<u>915,887</u>	<u>109,002</u>	<u>3,543</u>	<u>1,366</u>	<u>1,029,798</u>
DEPRECIATION					
At 1 January 2024	195,367	49,932	1,550	-	246,849
Charge for year	8,515	6,868	498	451	16,332
At 31 December 2024	<u>203,882</u>	<u>56,800</u>	<u>2,048</u>	<u>451</u>	<u>263,181</u>
NET BOOK VALUE					
At 31 December 2024	<u>712,005</u>	<u>52,202</u>	<u>1,495</u>	<u>915</u>	<u>766,617</u>
At 31 December 2023	<u><u>720,520</u></u>	<u><u>59,070</u></u>	<u><u>1,993</u></u>	<u><u>-</u></u>	<u><u>781,583</u></u>

SANDWICH BAY BIRD OBSERVATORY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. STOCKS

	2024	2023
	£	£
Stocks	3,000	2,500
	<u> </u>	<u> </u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
VAT	705	1,856
Prepayments	1,508	276
	<u> </u>	<u> </u>
	2,213	2,132
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	22	-
Social security and other taxes	3,993	13,203
Other creditors	-	2,107
Accruals and deferred income	32,673	7,626
	<u> </u>	<u> </u>
	36,688	22,936
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	1,037,274	(11,844)	1,025,430
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	1,037,274	(11,844)	1,025,430
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	166,599	(178,443)	(11,844)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	166,599	(178,443)	(11,844)
	<u> </u>	<u> </u>	<u> </u>

SANDWICH BAY BIRD OBSERVATORY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	966,856	70,418	1,037,274
TOTAL FUNDS	<u>966,856</u>	<u>70,418</u>	<u>1,037,274</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	204,256	(133,838)	70,418
TOTAL FUNDS	<u>204,256</u>	<u>(133,838)</u>	<u>70,418</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	966,856	58,574	1,025,430
TOTAL FUNDS	<u>966,856</u>	<u>58,574</u>	<u>1,025,430</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	370,855	(312,281)	58,574
TOTAL FUNDS	<u>370,855</u>	<u>(312,281)</u>	<u>58,574</u>

SANDWICH BAY BIRD OBSERVATORY TRUST

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

SANDWICH BAY BIRD OBSERVATORY TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,882	21,218
Gift aid	6,175	-
Refreshments	736	-
Grants	20,056	82,543
Clubs income	2,824	2,876
Surveys	3,240	11,740
Talks	4,565	2,055
Holiday and trips	6,330	-
Walks	2,438	2,694
	<hr/> 85,246	<hr/> 123,126
Other trading activities		
Fundraising events	4,203	4,832
Shop income	8,597	11,287
Subscriptions	22,334	24,475
Solar panel income	3,976	4,720
Courses and education	5,493	2,485
Other income	1,303	-
	<hr/> 45,906	<hr/> 47,799
Investment income		
Rents received	27,145	19,259
Deposit account interest	8,302	14,072
	<hr/> 35,447	<hr/> 33,331
Total incoming resources	<hr/> 166,599	<hr/> 204,256
EXPENDITURE		
Other trading activities		
Opening stock	2,500	2,500
Shop expenditure	5,323	8,377
Educational expenditure	756	2,532
Fundraising expenditure	1,607	1,466
Activity expenditure	9,093	2,544
Closing stock	(3,000)	(2,500)
	<hr/> 16,279	<hr/> 14,919
Charitable activities		
Wages	73,772	57,640
Rent and rates	2,419	3,186
Carried forward	76,191	60,826

This page does not form part of the statutory financial statements

SANDWICH BAY BIRD OBSERVATORY TRUST

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Charitable activities		
Brought forward	76,191	60,826
Licences and insurance	6,231	5,464
Light and heat	21,733	2,251
Telephone	412	1,099
Printing, postage & stationery	2,997	2,263
Advertising	155	61
Repairs and renewals	22,799	11,697
Conservation vehicle costs	1,013	1,584
Waste collection	1,277	1,570
IT and internet	2,938	2,007
Sundry expenses	339	35
Subscriptions	123	-
Lone working equipment rental	544	-
Cleaning	1,458	-
Refreshments	669	-
	<hr/> 138,879	<hr/> 88,857
Support costs		
Finance		
Bank charges	1,278	1,499
HMRC late payment interest	1,233	-
Freehold property	8,515	8,513
Improvements to property	6,868	7,466
Plant and machinery	498	664
Computer equipment	451	-
	<hr/> 18,843	<hr/> 18,142
Governance costs		
Accountancy and bookkeeper	2,083	1,748
Legal fees	2,359	10,172
	<hr/> 4,442	<hr/> 11,920
Total resources expended	<hr/> 178,443	<hr/> 133,838
Net (expenditure)/income	<hr/> <hr/> (11,844)	<hr/> <hr/> 70,418

This page does not form part of the statutory financial statements