

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales · Charity number 267670

Details

Other names HBO, NOA

Status Registered

Legal form Other

Registered 1974-08-23

Register [View on the Charity Commission register](#)

Contact

Address Norfolk Ornithologists Association
Broadwater Road
Holme Next The Sea
Hunstanton
Norfolk
PE36 6LQ

Phone 01485 525406

Email info@noa.org.uk

Website www.noa.org.uk

Activities

Objects: TO ADVANCE THE STUDY AND SCIENCE OF ORNITHOLOGY BY ACTING AS THE PARENT BODY TO HOLME BIRD OBSERVATORY AND HELP ENGAGE AS FAR AS POSSIBLE THE FULL TIME SERVICE OF A WARDEN FOR THE OBSERVATORY.

Activities: The objects of the Association are to advance the study of ornithology by acting as the parent body to the Holme Bird Observatory and to help engage as far as possible the full time service of a warden for the observatory.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Animals, Environment/conservation/heritage, Recreation
- **Who:** The General Public/mankind

Geography

- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£170,122	£142,855	-	-
2023-12-31	£108,861	£123,603	-	-
2022-12-31	£185,685	£96,177	-	-
2021-12-31	£356,760	£135,603	-	-
2020-12-31	£82,592	£87,393	-	-

Trustees

Name	Role	Appointed
Dr STEPHEN PETER NEWMAN MA, MSC, PHD	Chair	2011-11-09
Barrie Stephen Hunt		2024-09-14
DAVID GAMBLE FCA		
Dr Jeremy Martin Brown		2024-02-20
Edward Franklyn Tooth		2024-04-23
Gregory John Sinfield		2025-10-21
KEITH Stuart FOX		
Lucy Ferrer		2018-11-12
MICHAEL CRAIG RAE		
Peter John Bangs		2018-01-04
Roger Quentin Skeen		2017-03-16

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales - Charity number 267670

Accounts

NORFOLK ORNITHOLOGISTS ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

NORFOLK ORNITHOLOGISTS ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 23

NORFOLK ORNITHOLOGISTS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2024**

Trustees

Dr S P Newman, Chair
Mr D Gamble
Dr K J Fox
Mrs J Barker
Mr P J Bangs
Mr M Rae
Mr R Skeen
Ms L Ferrer
Mr D Agombar (resigned 1 August 2024)
Mr B S Hunt (appointed 14 September 2024)
Mr E F Tooth (appointed 23 April 2024)
Dr J M Brown (appointed 20 February 2024)

Charity registered number 267670

Principal office

Broadwater Road
Holme-Next-The-Sea
Norfolk
PE36 6LQ

Accountants

Larking Gowen LLP
Chartered Accountants
Summerhill House
1 Sculthorpe Road
Fakenham
NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The objects of the charity are to advance the study and science of ornithology by acting as the parent body to Holme Bird Observatory and help engage as far as possible the full time services of a warden for the observatory.

a. Achievements of the charity in the year.

2024 was an important year for the NOA, because for the first time we became landowners on our main reserve at Holme Bird Observatory, Norfolk. We were offered the opportunity to purchase three parcels of land totalling about 7 acres on the Observatory reserve (about half the total area) that had previously been leased from individuals. We were keen to buy the land to secure it for the future, and were able to complete the purchases out of core funds. The land at Holme Bird Observatory is now owned either by the NOA or by one of two organisations with excellent environmental credentials, i.e. the National Trust and Norfolk Wildlife Trust.

A subsequent land purchase appeal was launched to replenish our core funds, and it was successful thanks to the generosity of our members and supporters. The target of £48,000 was not only met but exceeded, and we were able to use the surplus to part-fund the replacement of a section of boardwalk. We are truly grateful to everyone who dipped into their pockets to help.

There were some significant changes in personnel during 2024, with David Agombar standing down from the Council of Trustees. David gave us some vital insights into fundraising, which will prove invaluable in future years. One of the NOA's ongoing concerns is the average age of our existing Trustees, and the need to bring in fresh blood to ensure the organisation's efficient running in the future. With this in mind we co-opted to the Council of Trustees Jerry Brown, Barrie Hunt and Ed Tooth during 2024. At the 2023 AGM, our members approved a temporary increase in the maximum number of Trustees from 9 to 12 until the end of 2025 in order to allow new Trustees to be recruited and some existing Trustees to stand down. Our long-term funding from Goldcrest Charitable Trust came to an end at Easter 2024, and our income could no longer run to a part-time Assistant Warden in addition to two full-time staff.

We were able during 2024 to purchase a second NOA vehicle, a Peugeot van, for the use of our full-time Assistant Warden. The installation of a new Heligoland trap at the Observatory, begun in late 2023, was completed in early 2024, and we also renewed the disabled access ramp near the entrance to the Observatory reserve. Our 2024 AGM was held in Holme Village Hall in mid-September, and our moth days went ahead as usual during the summer. Our in-house team produced the NOA's annual report for 2023, and quarterly Newsletters were also produced, being sent to members either electronically or by post.

Membership subscriptions once again made the largest contribution to our income. Membership income was supplemented by agri-environment grants, and by a variety of fundraising activities, including a Christmas Eve sponsored birdwatch, a Grand Draw and 200 Club draws held on a quarterly basis. We continued to receive further instalments of two Gifts in Wills that have significantly boosted our finances. Investment income was somewhat reduced during 2024, owing to decreasing interest rates.

As always, help from volunteers was crucial to NOA's success across the year, and we are grateful not only to them but also to all our members for their continued loyalty.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

(continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The attached accounts demonstrate in financial terms the activities of the Charity for the past year. The Charity has a surplus in the current year of £34,512 (2023: deficit of £7,828).

The Charity has unrestricted reserves of £582,387 (2023: £577,213) which can be used at the trustees' discretion in the furtherance of the Charity's objectives. There are designated reserves of £128,090 (2023: £83,450) which represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land and swap fees of £1,980. The restricted reserves balance is £903 (2023: £16,204).

The Charity will initiate steps to look into the major risks faced by them and take any necessary action to mitigate these risks.

Structure, governance and management

a. Constitution

Norfolk Ornithologists Association is a registered charity, number 267670, and is constituted under a Trust deed.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The NOA was founded in the 1960s to be the parent body to fund and administer Holme Bird Observatory, the only accredited bird observatory in Norfolk.

The charity's constitution states that the business of the Association shall be governed by a council of not less than five or more than nine members, each of whom shall be a Trustee of the Association.

1. Any member who shows an interest in helping to run the Association, whom is known to the Warden and a current Trustee and deemed suitable and trustworthy, may either volunteer or be invited to join the council. New members of the council may be sought by word of mouth, or by advertising in the Association's quarterly newsletter. He or she will attend at least one council meeting to observe before a commitment is made.

2. A prospective Trustee will have expertise in an appropriate field which may be, financial, land law and management, conservation and natural sciences, agriculture practices, bird ringing, local issues (parish/district council experience) or fundraising.

3. If both parties are in agreement the prospective new member can be co-opted with immediate effect and confirmed at an election at the next AGM.

These procedures have proved entirely satisfactory in recent years in creating a balanced and stable council for the NOA.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S.P. Newman

.....
Dr S P Newman

Chair

Date:

18/9/2025

NORFOLK ORNITHOLOGISTS ASSOCIATION

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Independent examiner's report to the Trustees of Norfolk Ornithologists Association ('the Charity')

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

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:



Dated: 22 September 2025

Christopher Yeates

FCA DChA

Larking Gowen LLP
Chartered Accountants
Summerhill House
Sculthorpe Road
Fakenham
Norfolk
NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

	Note	Designated funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:						
Donations and legacies	3	-	60,333	24,997	85,330	47,508
Other trading activities	4	-	-	71,232	71,232	53,880
Investments	5	-	-	13,560	13,560	7,473
Total income and endowments		-	60,333	109,789	170,122	108,861
Expenditure on:						
Raising funds	6	-	-	2,365	2,365	4,877
Charitable activities:						
Other charitable activities - governance costs		-	30,693	87,792	118,485	107,262
Total expenditure		-	30,994	111,861	142,855	123,603
Net income/(expenditure) before net gains on investments		-	29,339	(2,072)	27,267	(14,742)
Net gains on investments		-	-	7,245	7,245	6,914
Net income/(expenditure)		-	29,339	5,173	34,512	(7,828)
Transfers between funds	17	44,640	(44,640)	-	-	-
Net movement in funds		44,640	(15,301)	5,173	34,512	(7,828)
Reconciliation of funds:						
Total funds brought forward		83,450	16,204	577,214	676,868	684,696
Net movement in funds		44,640	(15,301)	5,173	34,512	(7,828)
Total funds carried forward		128,090	903	582,387	711,380	676,868

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 23 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

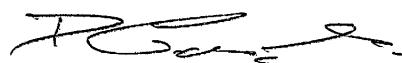
**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	143,212	92,755
Investments	13	214,159	86,914
		357,371	179,669
Current assets			
Stocks	14	320	320
Debtors	15	3,988	3,613
Cash at bank and in hand		362,929	509,797
		367,237	513,730
Current liabilities			
Creditors: amounts falling due within one year	16	(13,228)	(16,531)
Net current assets		354,009	497,199
Total assets less current liabilities		711,380	676,868
Total net assets		711,380	676,868
Charity funds			
Designated funds	17	128,090	83,450
Restricted funds	17	903	16,204
Unrestricted funds	17	582,387	577,214
Total funds		711,380	676,868

The financial statements were approved and authorised for issue by the Trustees on 18 September 2025 and signed on their behalf by:



Dr S P Newman
Trustee



Mr D Gamble
Trustee

The notes on pages 9 to 23 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

1. General information

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Norfolk Ornithologists Association 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.

2.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

2. Accounting policies (continued)

2.5 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 institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Freehold property	-	Nil straight line
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.8 Stocks

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

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and 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 deposit or similar account.

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

2. Accounting policies (continued)

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.12 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	60,333	16,421	76,754
Legacies	-	8,576	8,576
	60,333	24,997	85,330

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

3. Income from donations and legacies (continued)

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	34,609	2,899	37,508
Legacies	-	10,000	10,000
	<u>34,609</u>	<u>12,899</u>	<u>47,508</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Membership income & Gift Aid	37,777	37,777
Permits	1,562	1,562
Sales (books, cards etc)	384	384
Fundraising activities	9,334	9,334
Misc income	403	403
BPS and Higher Level Stewardship Scheme	21,772	21,772
	71,232	71,232
	71,232	71,232

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Membership income & Gift Aid	33,435	33,435
Permits	1,090	1,090
Sales (books, cards etc)	124	124
Fundraising activities	6,732	6,732
Misc income	88	88
BPS and Higher Level Stewardship Scheme	12,411	12,411
	53,880	53,880
	53,880	53,880

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - bank interest	13,560	13,560
	13,560	13,560

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

5. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income - bank interest	7,473	7,473

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £
Goods for resale	141	141
Fundraising costs	2,224	2,224
	<u>2,365</u>	<u>2,365</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

6. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Goods for resale	539	539
Fundraising costs	4,338	4,338
	4,877	4,877
	4,877	4,877

7. Analysis of expenditure on charitable activities

	Restricted funds 2024 £	Activities 2024 £	Total funds 2024 £
Charitable activities			
Wages and pensions	15,693	39,201	54,894
Water rates	-	67	67
Electricity	-	1,169	1,169
Travelling	-	3,309	3,309
Printing, stationery and postage	-	8,392	8,392
Telephone	-	1,093	1,093
Repairs and renewals	-	2,843	2,843
Site development - Hempton	-	7,754	7,754
Site development - Redwell	-	1,698	1,698
Site development - Observatory	15,000	15,067	30,067
Site development - Walsey	-	2,162	2,162
Sundry costs	-	4,033	4,033
Ringling costs	-	944	944
Website costs	-	60	60
	30,693	87,792	118,485
	30,693	87,792	118,485

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

	<i>Activities 2023 £</i>	<i>Total funds 2023 £</i>
Charitable activities		
Wages and pensions	48,584	48,584
Water rates	59	59
Electricity	3,745	3,745
Travelling	2,986	2,986
Printing, stationery and postage	8,668	8,668
Telephone	1,325	1,325
Repairs and renewals	20,982	20,982
Site development - Hempton	11,375	11,375
Site development - Redwell	300	300
Site development - Observatory	2,023	2,023
Bank charges	235	235
Workwear	494	494
Site development - Walsey	188	188
Sundry	2,308	2,308
Ringing costs	3,130	3,130
Pension contributions	860	860
	107,262	107,262
	107,262	107,262

8. Governance costs

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Independent Examiner's costs	-	1,799	1,799
Bookkeeping costs	-	11,215	11,215
Insurance	-	3,152	3,152
Professional fees	-	1,456	1,456
Depreciation	301	4,082	4,383
	301	21,704	22,005
	301	21,704	22,005

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Independent Examiner's costs & bookkeeping	-	2,537	2,537
Insurance	-	2,168	2,168
Professional fees	-	4,318	4,318
Depreciation	401	2,040	2,441
	401	11,063	11,464
	401	11,063	11,464

9. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,776	1,650
	1,776	1,650

10. Staff costs

	2024 £	2023 £
Pensions	1,166	936
Wages and salaries	53,728	47,648
	54,894	48,584
	54,894	48,584

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Avg no of employees	2	2
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

11. Trustees' remuneration and expenses (continued)

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost or valuation			
At 1 January 2024	85,430	31,323	116,753
Additions	44,640	10,200	54,840
At 31 December 2024	130,070	41,523	171,593
Depreciation			
At 1 January 2024	-	23,998	23,998
Charge for the year	-	4,383	4,383
At 31 December 2024	-	28,381	28,381
Net book value			
At 31 December 2024	130,070	13,142	143,212
<i>At 31 December 2023</i>	<i>85,430</i>	<i>7,325</i>	<i>92,755</i>

The properties are made up of nature reserves/land.

1973/74 Holme Dunes £100
1985 Redwell Marsh approx 35 acres £34,000
1989 Whiddington Wood -
1973 Walsey Hills £100
1984 The Quags £5,000
1984 Salthouse Estate £750
1980 Aslack Way Office £5,500
2000 Hempton Marsh property £38,000
2010 Redwell land swap fees £1,980
2024 Holme £26,035
2024 Ellison £18,605

Total £130,070

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2024	86,914
Additions	120,000
Gains	7,245
	214,159
At 31 December 2024	214,159
 Net book value	
At 31 December 2024	214,159
At 31 December 2023	86,914

14. Stocks

	2024 £	2023 £
Raw materials and consumables	320	320
	320	320

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	-	1,657
Other debtors	2,131	1,492
Prepayments and accrued income	1,857	464
	3,988	3,613

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	11,452	9,188
Accruals and deferred income	1,776	7,343
	<u>13,228</u>	<u>16,531</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
General Funds	577,214	109,790	(111,862)	-	7,245	582,387
Designated funds						
Designated Fund	83,450	-	-	44,640	-	128,090
Restricted funds						
Restricted Fund	16,204	60,333	(30,994)	(44,640)	-	903
Total of funds	676,868	170,123	(142,856)	-	7,245	711,380

The charity has restricted, designated and unrestricted funds. The unrestricted funds are able to be applied at the Trustees' discretion in connection with the charity's objectives.

The designated funds represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land swap fees.

Restricted funds are in relation to the assistant warden's salary, site development at Walsey, a thermal imaging camera.

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds					
General Funds - all funds	599,641	74,251	(103,593)	6,915	577,214
Designated funds					
Designated Funds - all funds	83,450	-	-	-	83,450
Restricted funds					
Restricted Funds - all funds	1,605	34,607	(20,008)	-	16,204
Total of funds	684,696	108,858	(123,601)	6,915	676,868

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Designated funds 2024 £	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	128,090	903	14,219	143,212
Fixed asset investments	-	-	214,159	214,159
Current assets	-	-	367,237	367,237
Creditors due within one year	-	-	(13,228)	(13,228)
Total	128,090	903	582,387	711,380

NORFOLK ORNITHOLOGISTS ASSOCIATION

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Designated funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	83,450	1,204	8,101	92,755
Fixed asset investments	-	-	86,914	86,914
Current assets	-	15,000	498,730	513,730
Creditors due within one year	-	-	(16,531)	(16,531)
Total	<u>83,450</u>	<u>16,204</u>	<u>577,214</u>	<u>676,868</u>

19. Related party transactions

There were no related party transactions in either the current or prior period.

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales - Charity number 267670

Accounts

NORFOLK ORNITHOLOGISTS ASSOCIATION

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

NORFOLK ORNITHOLOGISTS ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 18

NORFOLK ORNITHOLOGISTS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

Dr S P Newman
Mr D Gamble
Dr K J Fox
Mrs J Barker
Mr P J Bangs
Mr M Rae
Mr R Skeen
Ms L Ferrer
Mr D Agombar

Charity registered number

267670

Principal office

The Poplars, 37 Granville Road, Wigston, Leicestershire, LE18 1JQ

Accountants

Larking Gowen LLP, Summerhill House, 1 Sculthorpe Road, Fakenham, NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023.

Objectives and Activities

a. Policies and objectives

The objects of the charity are to advance the study and science of ornithology by acting as the parent body to Holme Bird Observatory and help engage as far as possible the full time services of a warden for the observatory.

Achievements and performance

a. Review of activities

2023 was another mixed year, with some good news and some bad news. Happily, COVID had little impact, but we saw the continuing effects of avian influenza on some bird species. The year saw extremes of dryness and wetness, with a drought in the middle of the year, but a great deal of rain later on. Large flocks of geese, ducks and wading birds took advantage of wet conditions on our grazing marshes in both winter periods.

The NOA's Trustees were unchanged during 2023, but one of our Assistant Wardens, Emma Buck, left us for a warden's post elsewhere in Norfolk, to be replaced after a short interval by Shannon Clifford. The Assistant Warden's post continued to be funded by the Goldcrest Charitable Trust.

During the year, we were delighted to appoint well-known musician David Gray as our President, a post that had been vacant for several years. David has a house close to the Observatory, and had become a friend of the Association. He was already making a significant contribution to the conservation movement via his work for Curlew Action, and has since become an Ambassador for the Wildfowl and Wetlands Trust.

Our AGM was held in Holme Village Hall at the start September, and it was good to welcome many of our regulars. We were able to resume our normal pattern of events, comprising moth days at Holme Village Open Gardens, Holme Bird Observatory and Hempton Marsh, and our Go Wild at Drove event in collaboration with our near-neighbours at Drove Orchards.

Membership subscriptions once again made the largest contribution to our income. Membership income was supplemented by agri-environment grants, and by a variety of fundraising activities, including a Christmas Eve sponsored birdwatch, a Grand Draw and 200 Club draws held on a quarterly basis. We continued to receive further instalments of two Gifts in Wills that have significantly boosted our finances. At a time of relatively high inflation, we benefitted from a significant amount of investment income.

Thanks to generous donations received from two individuals, it was possible during 2023 to make two significant replacements to the infrastructure at Holme Bird Observatory. The first of these was our Heligoland trap, a large aviary-like device for catching migratory birds in order that they can be ringed, and the second was our disabled access ramp, making it easier for people with mobility problems to reach the Observatory.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

Review of activities (continued)

Once again, bird ringing was an important part of our work, although a combination of unsuitable conditions and a temporary shortage of staff meant that fewer birds were ringed than in 2022. Although we were unable to make much progress with either sound recording or electronic tagging as methods for monitoring migrating birds, significant use was made of a thermal imaging camera, enabling detection of individual birds in marshes or thick vegetation.

During 2023, our in-house team produced the NOA's annual report for 2022, and quarterly Newsletters were also produced, being sent to members either electronically or by post.

As always, help from volunteers was crucial to NOA's success across the year, and we are grateful not only to them but also to all our members for their continued loyalty.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The attached accounts demonstrate in financial terms the activities of the Charity for the past year. The Charity has a deficit in the current year of £7,828 (2022: surplus of £89,508).

The Charity has unrestricted reserves of £577,214 (2022: £599,641) which can be used at the trustees' discretion in the furtherance of the Charity's objectives. There are designated reserves of £83,450 (2022: £83,450) which represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land and swap fees. The restricted reserves balance is £16,204 (2022: £1,605).

The Charity will initiate steps to look into the major risks faced by them and take any necessary action to mitigate these risks.

Structure, governance and management

a. Constitution

Norfolk Ornithologists Association is registered with the Charity Commissioners (charity number 267670). It registered with effect from 23 August 1974 and is governed by its constitution.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The NOA was founded in the 1960s to be the parent body to fund and administer Holme Bird Observatory, the only accredited bird observatory in Norfolk.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2023

The charity's constitution states that the business of the Association shall be governed by a council of not less than five or more than nine members, each of whom shall be a Trustee of the Association.

1. Any member who shows an interest in helping to run the Association, whom is known to the Warden and a current Trustee and deemed suitable and trustworthy, may either volunteer or be invited to join the council. New members of the council may be sought by word of mouth, or by advertising in the Association's quarterly newsletter. He or she will attend at least one council meeting to observe before a commitment is made.

2. A prospective Trustee will have expertise in an appropriate field which may be, financial, land law and management, conservation and natural sciences, agriculture practices, bird ringing, local issues (parish/district council experience) or fundraising.

3. If both parties are in agreement the prospective new member can be co-opted with immediate effect and confirmed at an election at the next AGM.

These procedures have proved entirely satisfactory in recent years in creating a balanced and stable council for the NOA.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

This report was approved by the Trustees, on 6/9/2024 and signed on their behalf by:



Dr S P Newman
Chairman

NORFOLK ORNITHOLOGISTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of Norfolk Ornithologists Association (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

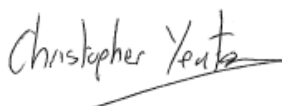
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:
Christopher Yeates FCA DChA

Dated: 9 September 2024

Larking Gowen LLP
Chartered Accountants
Fakenham

NORFOLK ORNITHOLOGISTS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:						
Donations and legacies	2	-	34,609	12,899	47,508	124,049
Charitable activities:						
Activities for generating funds	3	-	-	53,880	53,880	54,126
Investments & interest	4	-	-	7,473	7,473	7,510
Total income and endowments		-	34,609	74,252	108,861	185,685
Expenditure on:						
Costs of generating funds	5	-	-	4,877	4,877	3,948
Charitable activities	6	-	16,609	90,653	107,262	90,344
Governance	7	-	3,401	8,063	11,464	1,885
Total expenditure		-	20,010	103,593	123,603	96,177
Net income / (expenditure) before investment gains		-	14,599	(29,341)	(14,742)	89,508
Net gains on investments	12	-	-	6,914	6,914	-
Net income / (expenditure) before other recognised gains and losses		-	14,599	(22,427)	(7,828)	89,508
Net movement in funds		-	14,599	(22,427)	(7,828)	89,508
Reconciliation of funds:						
Total funds brought forward		83,450	1,605	599,641	684,696	595,188
Total funds carried forward		83,450	16,204	577,214	676,868	684,696

The notes on pages 8 to 18 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

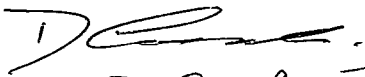
**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	£	2023 £	£	2022 £
Fixed assets					
Tangible assets	11		92,755		89,583
Investments	12		86,914		-
			<u>179,669</u>		<u>89,583</u>
Current assets					
Stocks	13	320		245	
Debtors	14	3,613		10,244	
Cash at bank and in hand		509,797		620,813	
		<u>513,730</u>		<u>631,302</u>	
Creditors: amounts falling due within one year	15	(16,531)		(36,189)	
Net current assets			<u>497,199</u>		<u>595,113</u>
Net assets			<u>676,868</u>		<u>684,696</u>
Charity Funds					
Designated funds	16		83,450		83,450
Restricted funds	16		16,204		1,605
Unrestricted funds	16		577,214		599,641
Total funds			<u>676,868</u>		<u>684,696</u>

The financial statements were approved by the Trustees on 6/9/2024 and signed on their behalf, by:

S.P. Newman

Dr S P Newman
Trustee


DAVID CARBLE
TRUSTEE

The notes on pages 8 to 18 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Norfolk Ornithologists Association constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably..

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Nil
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Straight line

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

1.7 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.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (continued)

1.8 Stocks

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

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.10 Cash at Bank and in hand

Cash at bank and 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 deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Income from donations and legacies

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	-	34,609	2,899	37,508	34,049
Legacies	-	-	10,000	10,000	90,000
Total donations and legacies	-	34,609	12,899	47,508	124,049
<i>Total 2022</i>	<i>-</i>	<i>25,955</i>	<i>98,094</i>	<i>124,049</i>	

3. Fundraising income

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Membership income	-	-	33,435	33,435	33,256
Permits	-	-	1,090	1,090	1,376
Sales (books, cards, videos, etc)	-	-	124	124	719
Fundraising activities	-	-	6,732	6,732	8,476
Miscellaneous income	-	-	88	88	209
Basic Payment Scheme & Higher Level Stewardship Scheme	-	-	12,411	12,411	10,090
Total	-	-	53,880	53,880	54,126
<i>Total 2022</i>	<i>-</i>	<i>-</i>	<i>54,126</i>	<i>54,126</i>	

4. Investment income

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest	-	-	7,473	7,473	7,510
Total	-	-	7,473	7,473	7,510
<i>Total 2022</i>	<i>-</i>	<i>-</i>	<i>7,510</i>	<i>7,510</i>	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Costs of raising funds

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Goods for resale	-	-	539	539	1,230
Fundraising costs	-	-	4,338	4,338	2,718
	-	-	4,877	4,877	3,948
<i>Total 2022</i>	-	-	3,948	3,948	

6. Charitable activities

	Activities £	Total 2023 £	Total 2022 £
Wages	47,648	47,648	53,454
Water rates	59	59	44
Electricity	3,745	3,745	2,367
Travelling	2,986	2,986	3,712
Office stationery and printing	5,606	5,606	5,444
Postage and carriage	3,062	3,062	2,653
Telephone	1,325	1,325	850
Repairs and renewals	20,982	20,982	1,849
Site development - Hempton	11,375	11,375	7,129
Site development - Redwell	300	300	2,211
Site development - Observatory	2,023	2,023	4,968
Bank charges	235	235	-
Workwear	494	494	-
Site development - Walsey	188	188	274
Rent	-	-	5
Miscellaneous expenses	2,308	2,308	1,658
Ringing costs	3,130	3,130	1,630
Website costs	860	860	1,107
Pension contributions	936	936	989
	107,262	107,262	90,344
<i>Total 2022</i>	90,344	90,344	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Governance costs

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Independent Examiner's costs & bookkeeping	-	-	2,537	2,537	1,242
Insurance	-	-	2,168	2,168	2,476
Professional fees	-	-	4,318	4,318	633
Profit loss on disposal	-	-	-	-	(3,850)
Depreciation	-	401	2,040	2,441	1,384
	-	401	11,063	11,464	1,885
	-	401	11,063	11,464	1,885

8. Net income/(expenditure)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	2,441	1,384
	2,441	1,384

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

There were no related party transactions in this or the prior period.

9. Independent Examiner' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,650 (2022 - £1,500.)

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Pension contributions	936	989
Wages and salaries	47,648	53,454
	48,584	54,443
	48,584	54,443

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
	2	2

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Total £
Cost			
At 1 January 2023	85,430	25,710	111,140
Additions	-	5,613	5,613
At 31 December 2023	85,430	31,323	116,753
Depreciation			
At 1 January 2023	-	21,557	21,557
Charge for the year	-	2,441	2,441
At 31 December 2023	-	23,998	23,998
Net book value			
At 31 December 2023	85,430	7,325	92,755
<i>At 31 December 2022</i>	85,430	4,153	89,583

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Tangible fixed assets (continued)

The properties are made up of nature reserves/land.

	£
1973/74 Holme Dunes	100
1985 Redwell Marsh approx 35 acres	34,000
1989 Whiddington Wood	-
1973 Walsey Hills	100
1984 The Quags	5,000
1984 Salthouse Estate	750
1980 Aslack Way Office	5,500
2000 Hempton Marsh property	38,000
2010 Redwell land swap fees	1,980
Total	85,430

12. Fixed asset investments

	Listed securities £
Market value	
At 1 January 2023	-
Additions	80,000
Gains on investment	6,914
	<hr/>
At 31 December 2023	86,914 <hr/> <hr/>
 Investments at market value comprise:	
	2023
	£
Listed investments	86,914 <hr/> <hr/>

All the fixed asset investments are held in the UK

13. Stocks

	2023 £	2022 £
Raw materials	320 <hr/> <hr/>	245 <hr/> <hr/>

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Debtors

	2023	2022
	£	£
Trade debtors	1,657	1,774
Other debtors	1,492	5,746
Prepayments and accrued income	464	2,724
	<u>3,613</u>	<u>10,244</u>

15. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	9,188	12,587
Accruals and deferred income	7,343	23,602
	<u>16,531</u>	<u>36,189</u>

Deferred income

Deferred income at 1 January 2023	23,542
Resources deferred during the year	-
Amounts released from previous years	(17,849)
Deferred income at 31 December 2023	<u>5,693</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
General Funds	599,641	74,252	(103,593)	6,914	577,214
Designated funds					
Designated Funds	83,450	-	-	-	83,450
Restricted Funds	1,605	34,609	(20,010)	-	16,204
Total of funds	684,696	108,861	(123,603)	6,914	676,868

The charity has restricted, designated and unrestricted funds. The unrestricted funds are able to be applied at the Trustees' discretion in connection with the charity's objectives.

The designated funds represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land swap fees.

Restricted funds are in relation to the assistant warden's salary, site development at Walsey, a thermal imaging camera and funds for the building of a new Heligoland trap.

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
General Funds	511,738	159,730	(71,399)	(428)	599,641
Designated Funds	83,450	-	-	-	83,450
Restricted Funds	-	25,955	(24,778)	428	1,605
Total of funds	595,188	185,685	(96,177)	-	684,696

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Designated funds 2023 £	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	83,450	1,204	8,101	92,755
Fixed asset investments	-	-	86,914	86,914
Current assets	-	15,000	498,730	513,730
Creditors due within one year	-	-	(16,531)	(16,531)
	<u>83,450</u>	<u>16,204</u>	<u>577,214</u>	<u>676,868</u>

Analysis of net assets between funds - prior year

	<i>Designated funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	83,450	1,605	4,528	89,583
Current assets	-	-	631,305	631,305
Creditors due within one year	-	-	(36,192)	(36,192)
	<u>83,450</u>	<u>1,605</u>	<u>599,641</u>	<u>684,699</u>

18. Related party transactions

There were no related party transactions in either the current or prior period.

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales - Charity number 267670

Accounts

NORFOLK ORNITHOLOGISTS ASSOCIATION

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

NORFOLK ORNITHOLOGISTS ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

NORFOLK ORNITHOLOGISTS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Trustees

Dr S P Newman
Mr D Gamble
Dr K J Fox
Mrs J Barker
Mr P J Bangs
Mr M Rae
Mr R Skeen
Ms L Ferrer
Mr D Agombar (appointed 1 November 2022)

Charity registered number

267670

Principal office

The Poplars, 37 Granville Road, Wigston, Leicestershire, LE18 1JQ

Accountants

Larking Gowen LLP, Summerhill House, 1 Sculthorpe Road, Fakenham, NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2022 to 31 December 2022.

Objectives and Activities

a. Policies and objectives

The objects of the charity are to advance the study and science of ornithology by acting as the parent body to Holme Bird Observatory and help engage as far as possible the full time services of a warden for the observatory.

Achievements and performance

a. Review of activities

The NOA's year contained a mixture of good and bad news. The impact of COVID was much less pronounced than in the two previous years, and the Trustees' were able to resume face-to-face meetings in 2022. We gained an additional member when David Agombar became a Trustee with a special interest in fundraising. Our wardening staff were unchanged compared with 2021, with an Assistant Warden's post continuing to be funded by the Goldcrest Charitable Trust. Our AGM was held as normal in Holme Village Hall in mid-September, and was well attended; this was welcomed by many of our members after we had decided reluctantly to cancel the AGMs in the previous two years.

As usual, much of our income was derived from memberships, which continued to hold up well. Membership income was supplemented by agri-environment grants, and by a variety of fundraising activities. We continued to receive further instalments of two bequests that have significantly boosted our finances.

Owing to ongoing COVID concerns, we decided not to hold either our "Go Wild at Drove" event in collaboration with Drove Orchards, or our moth days at Holme Bird Observatory and Hempton Marsh. A normal programme of events is anticipated in 2023. The outbreak of avian influenza, together with extreme heat and drought, brought their own challenges. The effects of the latter were particularly noticeable on our reserve at Redwell Marsh, where the marsh dried out in a way it has never done before, and where a bowser was needed to water cattle in the hottest part of the year.

It was a mixed year for wildlife, with some species doing well and others doing badly. Thanks to habitat improvements, there were large flocks of geese and wading birds on the grazing marshes in our recording area at Holme in winter, but the impact of avian influenza amongst both resident and migratory seabirds was only too obvious.

Bird ringing continued to be an important part of our work, and with roughly equal numbers of birds ringed at our three major sites: Holme Bird Observatory, Walsey Hills and Hempton Marsh. One of our Assistant Wardens, Emma Buck was responsible for a significant amount of habitat restoration at Walsey Hills, which seemed to increase its attractiveness to both resident and migrant species. During the year, we made progress towards involvement in other methods of monitoring migratory birds, involving either sound recording or electronic tagging.

During 2022, our in-house team produced the NOA's annual report for 2021, and quarterly Newsletters were also produced, being sent to members either electronically or by post.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

Review of activities (continued)

Two repairs to infrastructure in the Holme area were of particular significance. The Norfolk Wildlife Trust repaired both the tarmac and gravel sections of Broadwater Road, leading much easier access to the Observatory for visitors by car. For those arriving on foot, the repairs to the section of the coastal footpath adjacent to the Observatory reserve was also very welcome, because the old path was getting into a dangerous condition.

Once again, the NOA's activities were made much easier during the year by the help we received from our many volunteers, and we are grateful not only to them but also to all our members for their continued loyalty.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The attached accounts demonstrate in financial terms the activities of the Charity for the past year. The Charity has a surplus in the current year of £89,508 (2021: surplus of £221,154).

The Charity has unrestricted reserves of £599,641 (2021: £511,741) which can be used at the trustees' discretion in the furtherance of the Charity's objectives. There are designated reserves of £83,450 (2021: £83,450) which represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land and swap fees. The restricted reserves balance is £1,605 (2021: £nil).

The Charity will initiate steps to look into the major risks faced by them and take any necessary action to mitigate these risks.

Structure, governance and management

a. Constitution

Norfolk Ornithologists Association is registered with the Charity Commissioners (charity number 267670). It registered with effect from 23 August 1974 and is governed by its constitution.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The NOA was founded in the 1960s to be the parent body to fund and administer Holme Bird Observatory, the only accredited bird observatory in Norfolk.

The charity's constitution states that the business of the Association shall be governed by a council of not less than five or more than nine members, each of whom shall be a Trustee of the Association.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2022

1. Any member who shows an interest in helping to run the Association, whom is known to the Warden and a current Trustee and deemed suitable and trustworthy, may either volunteer or be invited to join the council. New members of the council may be sought by word of mouth, or by advertising in the Association's quarterly newsletter. He or she will attend at least one council meeting to observe before a commitment is made.

2. A prospective Trustee will have expertise in an appropriate field which may be, financial, land law and management, conservation and natural sciences, agriculture practices, bird ringing, local issues (parish/district council experience) or fundraising.

3. If both parties are in agreement the prospective new member can be co-opted with immediate effect and confirmed at an election at the next AGM.

These procedures have proved entirely satisfactory in recent years in creating a balanced and stable council for the NOA.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

This report was approved by the Trustees, on 13/12/2023 and signed on their behalf by:



Dr S P Newman
Chairman

NORFOLK ORNITHOLOGISTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Norfolk Ornithologists Association (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

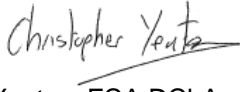
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: 
Christopher Yeates FCA DChA

Dated: 16/10/2023

Larking Gowen LLP
Chartered Accountants
Fakenham

NORFOLK ORNITHOLOGISTS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:						
Donations and legacies	2	-	25,955	98,094	124,049	296,776
Charitable activities:						
Activities for generating funds	3	-	-	54,126	54,126	52,803
Investments	4	-	-	7,510	7,510	7,178
Total income and endowments		-	25,955	159,730	185,685	356,757
Expenditure on:						
Costs of generating funds	5	-	-	3,948	3,948	5,045
Charitable activities	6	-	24,243	66,101	90,344	125,496
Governance	7	-	535	1,350	1,885	5,062
Total expenditure		-	24,778	71,399	96,177	135,603
Net income before transfers		-	1,177	88,331	89,508	221,154
Transfers between Funds	15	-	428	(428)	-	-
Net income before other recognised gains and losses		-	1,605	87,903	89,508	221,154
Net movement in funds		-	1,605	87,903	89,508	221,154
Reconciliation of funds:						
Total funds brought forward		83,450	-	511,738	595,188	374,034
Total funds carried forward		83,450	1,605	599,641	684,696	595,188

The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11		89,583		86,350
Current assets					
Stocks	12	245		245	
Debtors	13	10,244		8,196	
Cash at bank and in hand		620,813		555,823	
		<u>631,302</u>		<u>564,264</u>	
Creditors: amounts falling due within one year	14	(36,189)		(55,426)	
Net current assets			<u>595,113</u>		<u>508,838</u>
Net assets			<u><u>684,696</u></u>		<u><u>595,188</u></u>
Charity Funds					
Designated funds	15		83,450		83,450
Restricted funds	15		1,605		-
Unrestricted funds	15		599,641		511,738
Total funds			<u><u>684,696</u></u>		<u><u>595,188</u></u>

The financial statements were approved by the Trustees on 13/10/2023 and signed on their behalf, by:

S. P. Newman

Steve Newman
Trustee

The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Norfolk Ornithologists Association constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably..

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Nil
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Straight line

1.6 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.

1.7 Stocks

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

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (continued)

1.9 Cash at Bank and in hand

Cash at bank and 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 deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	-	25,955	8,094	34,049	42,276
Legacies	-	-	90,000	90,000	254,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	-	25,955	98,094	124,049	296,776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	-	37,600	259,176	296,776	
	<hr/>	<hr/>	<hr/>	<hr/>	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. Fundraising income

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Membership income	-	-	33,256	33,256	30,451
Permits	-	-	1,376	1,376	1,722
Sales (books, cards, videos, etc)	-	-	719	719	2,435
Fundraising activities	-	-	8,476	8,476	7,819
Miscellaneous income	-	-	209	209	11
Basic Payment Scheme & Higher Level Stewardship Scheme	-	-	10,090	10,090	10,365
	-	-	54,126	54,126	52,803
<i>Total 2021</i>	-	-	52,803	52,803	

4. Investment income

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Investment income	-	-	7,510	7,510	7,178
<i>Total 2021</i>	-	-	7,178	7,178	

5. Costs of raising funds

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Goods for resale	-	-	1,230	1,230	2,893
Fundraising costs	-	-	2,718	2,718	2,152
	-	-	3,948	3,948	5,045
<i>Total 2021</i>	-	-	5,045	5,045	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

6. Charitable activities

	Activities £	Total 2022 £	Total 2021 £
Wages	53,454	53,454	51,475
Water rates	44	44	80
Electricity	2,367	2,367	2,456
Travelling	3,712	3,712	1,902
Office stationery and printing	5,444	5,444	4,407
Postage and carriage	2,653	2,653	3,041
Telephone	850	850	828
Repairs and renewals	1,849	1,849	1,860
Site development - Hempton	7,129	7,129	725
Site development - Redwell	2,211	2,211	537
Site development - Observatory	4,968	4,968	28,656
Site development - Walsey	274	274	25,999
Rent	5	5	180
Miscellaneous expenses	1,658	1,658	717
Ringing costs	1,630	1,630	1,688
Website costs	1,107	1,107	414
Pension contributions	989	989	531
	<u>90,344</u>	<u>90,344</u>	<u>125,496</u>
<i>Total 2021</i>	<u>125,496</u>	<u>125,496</u>	

7. Governance costs

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent Examiner's costs	-	-	1,242	1,242	1,222
Insurance	-	-	2,476	2,476	2,465
Professional fees	-	-	633	633	756
Profit loss on disposal	-	-	(3,850)	(3,850)	-
Depreciation	-	535	849	1,384	619
	<u>-</u>	<u>535</u>	<u>1,350</u>	<u>1,885</u>	<u>5,062</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. Net income/(expenditure)

This is stated after charging:

	2022	2021
	£	£
Depreciation of tangible fixed assets: - owned by the charity	1,384	619
	<u><u>1,384</u></u>	<u><u>619</u></u>

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, 2 Trustees received a total of £319 being reimbursement of expenses paid on behalf of the charity (2021 - £113).

There were no related party transactions in this or the prior period.

9. Independent Examiner' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,300 (2021 - £1,300.)

10. Staff costs

Staff costs were as follows:

	2022	2021
	£	£
Pension contributions	989	531
Wages and salaries	53,454	51,520
	<u><u>54,443</u></u>	<u><u>52,051</u></u>

The average number of persons employed by the charity during the year was as follows:

2022	2021
No.	No.
2	2

No employee received remuneration amounting to more than £60,000 in either year.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 January 2022	85,430	21,093	33,242	139,765
Additions	-	4,617	-	4,617
Disposals	-	-	(10,047)	(10,047)
	85,430	25,710	23,195	134,335
Depreciation				
At 1 January 2022	-	20,173	33,242	53,415
Charge for the year	-	1,384	-	1,384
On disposals	-	-	(10,047)	(10,047)
	-	21,557	23,195	44,752
Net book value				
At 31 December 2022	85,430	4,153	-	89,583
<i>At 31 December 2021</i>	<i>85,430</i>	<i>920</i>	<i>-</i>	<i>86,350</i>

The properties are made up of nature reserves/land.

	£
1973/74 Holme Dunes	100
1985 Redwell Marsh approx 35 acres	34,000
1989 Whiddington Wood	-
1973 Walsey Hills	100
1984 The Quags	5,000
1984 Salthouse Estate	750
1980 Aslack Way Office	5,500
2000 Hempton Marsh property	38,000
2010 Redwell land swap fees	1,980
Total	85,430

12. Stocks

	2022 £	2021 £
Raw materials	245	245

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Debtors

	2022	<i>2021</i>
	£	£
Trade debtors	1,774	1,636
Other debtors	5,746	3,868
Prepayments and accrued income	2,724	2,692
	<u>10,244</u>	<u>8,196</u>

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	12,587	10,581
Accruals and deferred income	23,602	44,845
	<u>36,189</u>	<u>55,426</u>

Deferred income

Deferred income at 1 January 2022	45,300
Resources deferred during the year	1,240
Amounts released from previous years	(22,998)
	<u>23,542</u>
Deferred income at 31 December 2022	<u>23,542</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
General Funds	511,738	159,730	(71,399)	(428)	599,641
Designated funds					
Designated Funds	83,450	-	-	-	83,450
Restricted Funds	-	25,955	(24,778)	428	1,605
Total of funds	595,188	185,685	(96,177)	-	684,696

The charity has restricted, designated and unrestricted funds. The unrestricted funds are able to be applied at the Trustees' discretion in connection with the charity's objectives.

The designated funds represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land swap fees.

Restricted funds are in relation to the assistant warden's salary, site development at Walsey, the annual report and a thermal imaging camera.

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General Funds	290,584	319,160	(98,003)	511,741
Designated Funds	83,450	-	-	83,450
Restricted Funds	-	37,600	(37,600)	-
Total of funds	374,034	356,760	(135,603)	595,191

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Designated funds 2022 £	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	83,450	1,605	4,528	89,583
Current assets	-	-	631,305	631,305
Creditors due within one year	-	-	(36,192)	(36,192)
	<u>83,450</u>	<u>1,605</u>	<u>599,641</u>	<u>684,696</u>

Analysis of net assets between funds - prior year

	<i>Designated funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	83,450	-	2,900	86,350
Current assets	-	-	564,264	56,426
Creditors due within one year	-	-	(55,423)	(55,423)
	<u>83,450</u>	<u>-</u>	<u>511,741</u>	<u>595,188</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales - Charity number 267670

Accounts

NORFOLK ORNITHOLOGISTS ASSOCIATION

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

NORFOLK ORNITHOLOGISTS ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

NORFOLK ORNITHOLOGISTS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2021**

Trustees

Dr S P Newman
Mr D Gamble
Dr K J Fox
Mrs J Barker
Mr P J Bangs
Mr M Rae
Mr R Skeen
Ms L Ferrer

Charity registered number

267670

Principal office

The Poplars, 37 Granville Road, Wigston, Leicestershire, LE18 1JQ

Accountants

Larking Gowen LLP, Summerhill House, 1 Sculthorpe Road, Fakenham, NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2021 to 31 December 2021.

Objectives and Activities

a. Policies and objectives

The objects of the charity are to advance the study and science of ornithology by acting as the parent body to Holme Bird Observatory and help engage as far as possible the full time services of a warden for the observatory.

Achievements and performance

a. Review of activities

COVID continued to cast its shadow over the NOA's activities in 2021. Fortunately, it was possible for our HQ at Holme Bird Observatory to be staffed daily, and for Walsey Hills and Hempton Marsh reserves to be wardened regularly. This meant that our core activities could continue more or less normally. Although vaccines made visitors more confident to be out and about, we decided not to hold either our "Go Wild at Drove" event at Drove Orchards, or our moth days at Holme and Hempton.

The Trustees' activities were also affected by COVID, because we were reluctant to meet face to face until the autumn. That meant that most of our meetings across the year were virtual, using the medium of Microsoft Teams. Happily, there were no changes to the composition of the Council of Trustees during the year to complicate matters. Our wardening staff were also unchanged compared with 2020, with an Assistant Warden's post continuing to be funded by the Goldcrest Charitable Trust.

As in 2020, we explored various options for holding an AGM, but ultimately we decided simply to cancel it again, based on Charity Commission advice. Reports from Chairman and Treasurer were prepared, and were made available to any member requesting them.

As usual, much of our income derived from memberships, which held up well during the pandemic, and even seemed to increase, with some new memberships being purchased by holidaymakers wishing to access Holme beach. Membership income was supplemented by agri-environment grants, and by the proceeds of our Annual Grand Draw and quarterly 200 Club draws. We were pleased to receive further instalments of two bequests, of which we had become aware in 2020.

During 2021, our in-house team produced the NOA's annual report for 2020, and quarterly Newsletters were also produced, being sent to members either electronically or by post.

2021 proved to be a relatively poor year for wildlife, in strong contrast to the previous year. This was due in part to winds blowing from the wrong direction during key migration periods. Regular bird ringing at Holme Bird Observatory continued, but for the first time in NOA's history we ringed more birds at both Walsey Hills and Hempton Marsh.

There were two major improvements to our infrastructure during the year. The first of these was a replacement of the steps at Walsey Hills, and the second was replacement of the boardwalk at Holme Bird Observatory that leads to the coastal footpath. Both were overdue for repair, and the latter work was done in collaboration with the Norfolk Wildlife Trust, to ensure the welfare of Natterjack Toads.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Review of activities (continued)

During the 2020 lockdowns, we had begun a book project "The Birds of Holme Bird Observatory 1962 to 2020", which gives detailed accounts all the bird species recorded by the Observatory since its foundation. We were pleased to complete the project and to publish the book in July 2021, following printing by a local firm in Hunstanton.

As usual, the NOA's activities were made much easier during the year by the help we received from our many volunteers, and we are grateful not only to them but also to all our members for their loyalty during trying times.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The attached accounts demonstrate in financial terms the activities of the Charity for the past year. The Charity has a surplus in the current year of £221,157 (2020: deficit of £4,801). The surplus, and the increase in unrestricted funds described below, is due to two bequest receipts totalling £254,500 (2020: £nil).

The Charity has unrestricted reserves of £511,741 (2020: £290,584) which can be used at the trustees' discretion in the furtherance of the Charity's objectives. There are designated reserves of £83,450 (2020: £83,450) which represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land and swap fees. The restricted reserves balance is £nil (2020: £nil).

The Charity will initiate steps to look into the major risks faced by them and take any necessary action to mitigate these risks.

Structure, governance and management

a. Constitution

Norfolk Ornithologists Association is registered with the Charity Commissioners (charity number 267670). It registered with effect from 23 August 1974 and is governed by its constitution.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The NOA was founded in the 1960s to be the parent body to fund and administer Holme Bird Observatory, the only accredited bird observatory in Norfolk.

The charity's constitution states that the business of the Association shall be governed by a council of not less than five or more than nine members, each of whom shall be a Trustee of the Association.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. Any member who shows an interest in helping to run the Association, whom is known to the Warden and a current Trustee and deemed suitable and trustworthy, may either volunteer or be invited to join the council. New members of the council may be sought by word of mouth, or by advertising in the Association's quarterly newsletter. He or she will attend at least one council meeting to observe before a commitment is made.

2. A prospective Trustee will have expertise in an appropriate field which may be, financial, land law and management, conservation and natural sciences, agriculture practices, bird ringing, local issues (parish/district council experience) or fundraising.

3. If both parties are in agreement the prospective new member can be co-opted with immediate effect and confirmed at an election at the next AGM.

These procedures have proved entirely satisfactory in recent years in creating a balanced and stable council for the NOA.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

This report was approved by the Trustees, on 17/07/22 and signed on their behalf by:



Dr S P Newman
Chairman

NORFOLK ORNITHOLOGISTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Trustees of Norfolk Ornithologists Association (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: *Larking Gowen LLP*
Christopher Yeates FCA DChA

Dated: 17 October 2022

Larking Gowen LLP
Chartered Accountants
Fakenham

NORFOLK ORNITHOLOGISTS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income and endowments from:						
Donations and legacies	2	-	37,600	259,179	296,779	26,430
Charitable activities:						
Activities for generating funds	3	-	-	52,803	52,803	50,632
Investments	4	-	-	7,178	7,178	5,530
Total income and endowments		-	37,600	319,160	356,760	82,592
Expenditure on:						
Costs of generating funds	5	-	-	5,045	5,045	3,452
Charitable activities	6	-	37,600	87,896	125,496	73,776
Governance	7	-	-	5,062	5,062	10,165
Total expenditure		-	37,600	98,003	135,603	87,393
Net income / (expenditure) before other recognised gains and losses		-	-	221,157	221,157	(4,801)
Net movement in funds		-	-	221,157	221,157	(4,801)
Reconciliation of funds:						
Total funds brought forward		83,450	-	290,584	374,034	378,835
Total funds carried forward		83,450	-	511,741	595,191	374,034

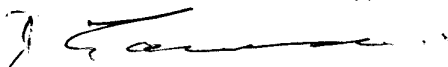
The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	11		86,350		86,969
Current assets					
Stocks	12	245		245	
Debtors	13	8,196		6,828	
Cash at bank and in hand		555,823		297,220	
			<u>564,264</u>	<u>304,293</u>	
Creditors: amounts falling due within one year	14	(55,423)		(17,228)	
Net current assets			<u>508,841</u>		<u>287,065</u>
Net assets			<u>595,191</u>		<u>374,034</u>
Charity Funds					
Designated funds	15		83,450		83,450
Unrestricted funds	15		511,741		290,584
Total funds			<u>595,191</u>		<u>374,034</u>

The financial statements were approved by the Trustees on 17/01/22 and signed on their behalf, by:



David Gamble
Treasurer

The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Norfolk Ornithologists Association constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably..

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Nil
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Straight line

1.6 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.

1.7 Stocks

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

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (continued)

1.9 Cash at Bank and in hand

Cash at bank and 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 deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	-	37,600	4,679	42,279	26,430
Legacies	-	-	254,500	254,500	-
Total donations and legacies	-	37,600	259,179	296,779	26,430
Total 2020	-	22,253	4,177	26,430	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

3. Fundraising income

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Membership income	-	-	30,451	30,451	30,190
Permits	-	-	1,722	1,722	1,316
Sales (books, cards, videos, etc)	-	-	2,435	2,435	120
Fundraising activities	-	-	7,819	7,819	7,418
Miscellaneous income	-	-	11	11	130
Basic Payment Scheme & Higher Level Stewardship Scheme	-	-	10,365	10,365	11,458
	-	-	52,803	52,803	50,632
<i>Total 2020</i>	-	-	50,632	50,632	

4. Investment income

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment income	-	-	7,178	7,178	5,530
<i>Total 2020</i>	-	-	5,530	5,530	

5. Costs of raising funds

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Goods for resale	-	-	2,893	2,893	633
Fundraising costs	-	-	2,152	2,152	2,819
	-	-	5,045	5,045	3,452
<i>Total 2020</i>	-	-	3,452	3,452	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. Charitable activities

	Activities	Total	<i>Total</i>
	£	£	£
		2021	<i>2020</i>
Wages	51,475	51,475	50,984
Water rates	80	80	97
Electricity	2,456	2,456	2,033
Travelling	1,902	1,902	2,374
Office stationery and printing	4,407	4,407	4,449
Postage and carriage	3,041	3,041	2,334
Telephone	828	828	995
Repairs and renewals	1,860	1,860	4,466
Site development - Hempton	725	725	65
Site development - Redwell	537	537	288
Site development - Observatory	28,656	28,656	671
Site development - Walsey	25,999	25,999	134
Rent	180	180	240
Miscellaneous expenses	717	717	1,520
Ringing costs	1,688	1,688	1,823
Website costs	414	414	257
Pension contributions	531	531	1,046
	<u>125,496</u>	<u>125,496</u>	<u>73,776</u>
<i>Total 2020</i>	<u>73,776</u>	<u>73,776</u>	

7. Governance costs

	Designated	Restricted	Unrestricted	Total	<i>Total</i>
	funds	funds	funds	funds	funds
	2021	2021	2021	2021	2020
	£	£	£	£	£
Independent Examiner's costs	-	-	1,222	1,222	1,200
Insurance	-	-	2,465	2,465	2,368
Professional fees	-	-	756	756	180
Depreciation	-	-	619	619	6,417
	<u>-</u>	<u>-</u>	<u>5,062</u>	<u>5,062</u>	<u>10,165</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. Net income/(expenditure)

This is stated after charging:

	2021	<i>2020</i>
	£	£
Depreciation of tangible fixed assets: - owned by the charity	619	<i>6,423</i>
	<u>619</u>	<u><i>6,423</i></u>

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, 1 Trustee received £113 being reimbursement of expenses paid on behalf of the charity (2020 - £83).

There were no related party transactions in this or the prior period.

9. Independent Examiner' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,300 (2020 - £1,200.)

10. Staff costs

Staff costs were as follows:

	2021	<i>2020</i>
	£	£
Pension contributions	531	<i>1,046</i>
Wages and salaries	51,520	<i>50,984</i>
	<u>52,051</u>	<u><i>52,030</i></u>

The average number of persons employed by the charity during the year was as follows:

2021	<i>2020</i>
No.	No.
2	<i>2</i>

No employee received remuneration amounting to more than £60,000 in either year.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 January 2021 and 31 December 2021	85,430	21,093	33,242	139,765
Depreciation				
At 1 January 2021	-	19,554	33,242	52,796
Charge for the year	-	619	-	619
At 31 December 2021	-	20,173	33,242	53,415
Net book value				
At 31 December 2021	85,430	920	-	86,350
<i>At 31 December 2020</i>	<i>85,430</i>	<i>1,539</i>	<i>-</i>	<i>86,969</i>

The properties are made up of nature reserves/land.

	£
1973/74 Holme Dunes	100
1985 Redwell Marsh approx 35 acres	34,000
1989 Whiddington Wood	-
1973 Walsey Hills	100
1984 The Quags	5,000
1984 Salthouse Estate	750
1980 Aslack Way Office	5,500
2000 Hempton Marsh property	38,000
2010 Redwell land swap fees	1,980
Total	85,430

12. Stocks

	2021 £	2020 £
Raw materials	245	245

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Debtors

	2021	2020
	£	£
Trade debtors	1,636	1,743
Other debtors	3,868	2,655
Prepayments and accrued income	2,692	2,430
	<u>8,196</u>	<u>6,828</u>

14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	10,578	12,618
Accruals and deferred income	44,845	4,610
	<u>55,423</u>	<u>17,228</u>

Deferred income

Deferred income at 1 January 2021	4,610
Resources deferred during the year	45,300
Amounts released from previous years	<u>(4,610)</u>
Deferred income at 31 December 2021	<u>45,300</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds	290,584	319,160	(98,003)	511,741
Designated funds				
Designated Funds	83,450	-	-	83,450
Restricted Funds	-	37,600	(37,600)	-
Total of funds	374,034	356,760	(135,603)	595,191

The charity has restricted, designated and unrestricted funds. The unrestricted funds are able to be applied at the Trustees' discretion in connection with the charity's objectives.

The designated funds represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land swap fees.

Restricted funds are in relation to the assistant warden's salary, site development at Walsey, the annual report and two plaques.

Statement of funds - prior year

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2020 £</i>
General Funds	287,297	59,519	(59,023)	2,791	290,584
Designated Funds	83,450	-	-	-	83,450
Restricted Funds	8,088	22,253	(27,550)	(2,791)	-
Total of funds	378,835	81,772	(86,573)	-	374,034

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Designated funds 2021 £	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	83,450	-	2,900	86,350
Current assets	-	-	564,264	564,264
Creditors due within one year	-	-	(55,423)	(55,423)
	<u>83,450</u>	<u>-</u>	<u>511,741</u>	<u>595,191</u>

Analysis of net assets between funds - prior year

	<i>Designated funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	83,450	-	3,519	86,969
Current assets	-	-	304,293	304,292
Creditors due within one year	-	-	(17,228)	(17,227)
	<u>83,450</u>	<u>-</u>	<u>290,584</u>	<u>374,034</u>

17. Post balance sheet events

In 2020 the charity was notified that it was among the beneficiaries of two estates. During the period £254,500 was received from the estates and this is recognised in income. The charity is expecting to receive further distributions. No amounts are recognised for the additional receipts because a reliable estimate of the amounts to be received could not be made at 31 December 2021.

NORFOLK ORNITHOLOGISTS ASSOCIATION

England & Wales - Charity number 267670

Accounts

NORFOLK ORNITHOLOGISTS ASSOCIATION

UNAUDITED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

NORFOLK ORNITHOLOGISTS ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

NORFOLK ORNITHOLOGISTS ASSOCIATION

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

Dr S P Newman
Mr D Gamble
Dr K J Fox
Mrs J Barker
Mr P J Bangs
Mr M Rae
Mr R Skeen
Ms L Ferrer

Charity registered number

267670

Principal office

The Poplars, 37 Granville Road, Wigston, Leicestershire, LE18 1JQ

Accountants

Larking Gowen LLP, Summerhill House, 1 Sculthorpe Road, Fakenham, NR21 9HA

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

Objectives and Activities

a. Policies and objectives

The objects of the charity are to advance the study and science of ornithology by acting as the parent body to Holme Bird Observatory and help engage as far as possible the full time services of a warden for the observatory.

Achievements and performance

a. Review of activities

In common with organisations everywhere, the Norfolk Ornithologists' Association (NOA) was impacted significantly by the COVID pandemic in 2020. Fortunately, it was possible for our Wardens to continue working on our reserves during lockdowns, because each was able to work in isolation. The reserves were closed to visitors from late March to mid-July.

Following Trustees' meetings in both January and February, we felt unable to hold further face-to-face meetings for the remainder of the year. However, the Trustees continued to attend to NOA business via regular circulation of papers. The composition of the Council of Trustees remained unchanged during 2020, but we had one change to our staff, with Assistant Warden David Bratt leaving in February to be replaced by Emma Buck. The Assistant Warden's post continues to be funded by the Goldcrest Charitable Trust.

Sadly, all our usual events planned for summer 2020 had to be cancelled. Therefore moth days at Holme and Hempton Marsh could not be held, while participation in the Pensthorpe Bird and Wildlife Fair, and our popular Go Wild at Drove event planned for the Drove Orchards complex in early August, were also casualties of COVID. We explored various options for holding an AGM, but ultimately we opted simply to cancel it. Reports from Chairman and Treasurer were prepared and were made available to any member requesting them.

During 2020, the Association produced its annual report for 2019. As usual, this contained a systematic list of bird species seen, together with articles about birds and other wildlife on NOA reserves. Our in-house team was responsible for production of the report, which was printed by a local firm based in Hunstanton. Quarterly Newsletters were also produced, and these were sent to members either electronically or by post.

Following the receipt of a major bequest from a former member in 2019, we were delighted to be informed during 2020 of two further significant bequests. Interim payments have been made in the 2021 year from both of these bequests, with final distributions expected later in 2021 amounting to approximately £300,000 in total. No amounts are recognised for the bequests within these financial statements because the criteria for recognition was not met at 31 December 2020. These bequests are very welcome to the Association, as they provide us with security and flexibility in uncertain financial times. The NOA has been dependent in part upon receipt of agri-environment grants, and the form that these will take following Brexit is still uncertain. Income received from memberships, donations and agri-environment grants during 2020 was supplemented as usual by the proceeds of our Annual Grand Draw and of our 200 Club: draws for the 200 Club were made on a quarterly basis.

Despite the pandemic, we were able to monitor birds and other wildlife not only at Holme Bird Observatory (HBO) throughout the year, but also at our reserves at Walsey Hills, Redwell Marsh and Hempton Marsh. We continued regular ringing at the Observatory and at a variety of other sites in north Norfolk. Although fewer than 1,800 birds were ringed at HBO in 2020, this was more than ameliorated by increased ringing effort at other sites where the NOA is active, resulting in an additional 3,500 birds being ringed.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Review of activities (continued)

While 2020 was a year of turmoil and uncertainty, our membership has remained loyal, and the work of our Wardens has been assisted by dedicated volunteers who have been able to help when COVID restrictions have permitted. Lockdown provided the opportunity to review historical bird records, and this led to the production of a book *The Birds of Holme Bird Observatory 1962-2020*, due for publication in summer 2021.

Financial review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Reserves policy

The attached accounts demonstrate in financial terms the activities of the Charity for the past year. As can be seen, the Charity has a deficit in the current year of £4,801 (2019: surplus of £275,050). The surplus in the prior year was due to a significant legacy receipt in that period.

The Charity has unrestricted reserves of £290,584 (2019: £287,297) which can be used at the trustees' discretion in the furtherance of the Charity's objectives. There are designated reserves of £83,450 (2019: £83,450) which represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land and swap fees. The restricted reserves balance is £nil (2019: £8,088), this represents unspent donations for the provision of a warden at Walsey Hills and donations for a Toyota Hilux net of depreciation.

The Charity will initiate steps to look into the major risks faced by them and take any necessary action to mitigate these risks.

Structure, governance and management

a. Constitution

Norfolk Ornithologists Association is registered with the Charity Commissioners (charity number 267670). It registered with effect from 23 August 1974 and is governed by its constitution.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The NOA was founded in the 1960s to be the parent body to fund and administer Holme Bird Observatory, the only accredited bird observatory in Norfolk.

The charity's constitution states that the business of the Association shall be governed by a council of not less than five or more than nine members, each of whom shall be a Trustee of the Association.

NORFOLK ORNITHOLOGISTS ASSOCIATION

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

1. Any member who shows an interest in helping to run the Association, whom is known to the Warden and a current Trustee and deemed suitable and trustworthy, may either volunteer or be invited to join the council. New members of the council may be sought by word of mouth, or by advertising in the Association's quarterly newsletter. He or she will attend at least one council meeting to observe before a commitment is made.

2. A prospective Trustee will have expertise in an appropriate field which may be, financial, land law and management, conservation and natural sciences, agriculture practices, bird ringing, local issues (parish/district council experience) or fundraising.

3. If both parties are in agreement the prospective new member can be co-opted with immediate effect and confirmed at an election at the next AGM.

These procedures have proved entirely satisfactory in recent years in creating a balanced and stable council for the NOA.

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

This report was approved by the Trustees, on 7/10/2021 and signed on their behalf by:

S.P. Newman

Dr S P Newman
Chairman

NORFOLK ORNITHOLOGISTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Norfolk Ornithologists Association (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity'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 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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:


Christopher Yeates FCA DChA

Dated: 11 October 2021

Larking Gowen LLP
Chartered Accountants
Fakenham

NORFOLK ORNITHOLOGISTS ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:						
Donations and legacies	2	-	22,253	4,177	26,430	300,269
Charitable activities:						
Activities for generating funds	3	-	-	50,632	50,632	47,677
Investments	4	-	-	5,530	5,530	1,593
Total income and endowments		-	22,253	60,339	82,592	349,539
Expenditure on:						
Costs of generating funds	5	-	-	3,452	3,452	3,431
Charitable activities		-	22,253	51,523	73,776	60,666
Governance		-	5,297	4,868	10,165	10,392
Total expenditure		-	27,550	59,843	87,393	74,489
Net income / (expenditure) before transfers		-	(5,297)	496	(4,801)	275,050
Transfers between Funds	15	-	(2,791)	2,791	-	-
Net income / (expenditure) before other recognised gains and losses		-	(8,088)	3,287	(4,801)	275,050
Net movement in funds		-	(8,088)	3,287	(4,801)	275,050
Reconciliation of funds:						
Total funds brought forward		83,450	8,088	287,297	378,835	103,785
Total funds carried forward		83,450	-	290,584	374,034	378,835

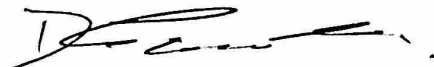
The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	11		86,969		91,540
Current assets					
Stocks	12	245		245	
Debtors	13	6,828		11,072	
Cash at bank and in hand		297,220		291,703	
		<u>304,293</u>		<u>303,020</u>	
Creditors: amounts falling due within one year	14	<u>(17,228)</u>		<u>(15,725)</u>	
Net current assets			<u>287,065</u>		<u>287,295</u>
Net assets			<u>374,034</u>		<u>378,835</u>
Charity Funds					
Designated funds	15		83,450		83,450
Restricted funds	15		-		8,088
Unrestricted funds	15		290,584		287,297
Total funds			<u>374,034</u>		<u>378,835</u>

The financial statements were approved by the Trustees on 7/10/21 and signed on their behalf, by:



David Gamble
Treasurer

The notes on pages 8 to 17 form part of these financial statements.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

Norfolk Ornithologists Association constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have considered the charity's position at the time of signing the financial statements, and in particular the current issues caused by Covid-19 and its potential impact on the charity and the wider economy. The trustees have considered the current financial strength of the charity.

Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future, and at least twelve months from the date of signing these financial statements, they therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

1.3 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably..

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Nil
Plant and machinery	-	25% Straight line
Motor vehicles	-	25% Straight line

1.6 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.

1.7 Stocks

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

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (continued)

1.9 Cash at Bank and in hand

Cash at bank and 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 deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Income from donations and legacies

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations	-	22,253	4,177	26,430	25,773
Legacies	-	-	-	-	274,496
Total donations and legacies	-	22,253	4,177	26,430	300,269
Total 2019	-	18,035	282,234	300,269	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Fundraising income

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Membership income	-	-	30,190	30,190	26,542
Permits	-	-	1,316	1,316	1,552
Sales (books, cards, videos, etc)	-	-	120	120	233
Fundraising activities	-	-	7,418	7,418	7,762
Miscellaneous income	-	-	130	130	62
Basic Payment Scheme & Higher Level Stewardship Scheme	-	-	11,458	11,458	11,526
	-	-	50,632	50,632	47,677
<i>Total 2019</i>	-	-	47,677	47,677	

4. Investment income

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Investment income	-	-	5,530	5,530	1,593
<i>Total 2019</i>	-	-	1,593	1,593	

5. Costs of raising funds

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Goods for resale	-	-	633	633	686
Fundraising costs	-	-	2,819	2,819	2,745
	-	-	3,452	3,452	3,431
<i>Total 2019</i>	-	-	3,431	3,431	

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

6. Charitable activities

	Activities	Total	<i>Total</i>
	£	2020	2019
		£	£
Wages	50,984	50,984	45,702
Water rates	97	97	60
Electricity	2,033	2,033	2,194
Travelling	2,374	2,374	2,247
Office stationery and printing	4,449	4,449	3,204
Postage and carriage	2,334	2,334	1,304
Telephone	995	995	739
Repairs and renewals	4,466	4,466	514
Site development - Hempton	65	65	75
Site development - Redwell	288	288	-
Site development - Observatory	671	671	1,210
Miscellaneous expenses	1,520	1,520	1,328
Rent	240	240	240
Site development - Walsey	134	134	-
Ringing costs	1,823	1,823	954
Website costs	257	257	159
Pension contributions	1,046	1,046	736
	<u>73,776</u>	<u>73,776</u>	<u>60,666</u>
<i>Total 2019</i>	<u>60,666</u>	<u>60,666</u>	

7. Governance costs

	Designated	Restricted	Unrestricted	Total	<i>Total</i>
	funds	funds	funds	funds	funds
	2020	2020	2020	2020	2019
	£	£	£	£	£
Independent Examiner's costs	-	-	1,200	1,200	1,136
Insurance	-	-	2,368	2,368	2,320
Professional fees	-	-	180	180	980
Depreciation	-	5,297	1,120	6,417	5,956
	<u>-</u>	<u>5,297</u>	<u>4,868</u>	<u>10,165</u>	<u>10,392</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

8. Net income/(expenditure)

This is stated after charging:

	2020	2019
	£	£
Depreciation of tangible fixed assets: - owned by the charity	6,423	5,956

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, 1 Trustee received £83 being reimbursement of expenses paid on behalf of the charity (2019 - £158).

There were no related party transactions in this or the prior period.

9. Independent Examiner' remuneration

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,200 (2019 - £1,136.)

10. Staff costs

Staff costs were as follows:

	2020	2019
	£	£
Pension contributions	1,046	736
Wages and salaries	50,984	45,702
	52,030	46,438

The average number of persons employed by the charity during the year was as follows:

2020	2019
No.	No.
2	2

No employee received remuneration amounting to more than £60,000 in either year.

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 January 2020	85,430	19,241	33,242	137,913
Additions	-	1,852	-	1,852
At 31 December 2020	<u>85,430</u>	<u>21,093</u>	<u>33,242</u>	<u>139,765</u>
Depreciation				
At 1 January 2020	-	18,928	27,445	46,373
Charge for the year	-	626	5,797	6,423
At 31 December 2020	<u>-</u>	<u>19,554</u>	<u>33,242</u>	<u>52,796</u>
Net book value				
At 31 December 2020	<u>85,430</u>	<u>1,539</u>	<u>-</u>	<u>86,969</u>
<i>At 31 December 2019</i>	<u>85,430</u>	<u>313</u>	<u>5,797</u>	<u>91,540</u>

The properties are made up of nature reserves/land.

	£
1973/74 Holme Dunes	100
1985 Redwell Marsh approx 35 acres	34,000
1989 Whiddington Wood	-
1973 Walsey Hills	100
1984 The Quags	5,000
1984 Salthouse Estate	750
1980 Aslack Way Office	5,500
2000 Hempton Marsh property	38,000
2010 Redwell land swap fees	1,980
Total	85,430

12. Stocks

	2020 £	2019 £
Raw materials	<u>245</u>	<u>245</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Debtors

	2020 £	2019 £
Trade debtors	1,743	1,622
Other debtors	2,655	2,872
Prepayments and accrued income	2,430	6,578
	<u>6,828</u>	<u>11,072</u>

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	15,488	14,025
Accruals and deferred income	1,740	1,700
	<u>17,228</u>	<u>15,725</u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds	287,297	59,519	(59,023)	2,791	290,584
Other General funds	-	820	(820)	-	-
	<u>287,297</u>	<u>60,339</u>	<u>(59,843)</u>	<u>2,791</u>	<u>290,584</u>
Designated funds					
Designated Funds	<u>83,450</u>	-	-	-	<u>83,450</u>
Restricted Funds	<u>8,088</u>	<u>22,253</u>	<u>(27,550)</u>	<u>(2,791)</u>	<u>-</u>
Total of funds	<u><u>378,835</u></u>	<u><u>82,592</u></u>	<u><u>(87,393)</u></u>	<u><u>-</u></u>	<u><u>374,034</u></u>

The charity has restricted, designated and unrestricted funds. The unrestricted funds are able to be applied at the Trustees' discretion in connection with the charity's objectives.

The designated funds represent the cost of the property that was purchased using the Lottery grant of £38,000 and other properties purchased since 1973, excluding the costs of the Redwell land swap fees.

The restricted funds represent; a 2017 donation towards the purchase of Toyota Hilux, net of subsequent depreciation.

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General Funds	8,767	331,504	(50,612)	(2,362)	287,297
Designated Funds	<u>83,450</u>	-	-	-	<u>83,450</u>
Restricted Funds	<u>11,568</u>	<u>18,035</u>	<u>(23,877)</u>	<u>2,362</u>	<u>8,088</u>
Total of funds	<u><u>103,785</u></u>	<u><u>349,539</u></u>	<u><u>(74,489)</u></u>	<u><u>-</u></u>	<u><u>378,835</u></u>

NORFOLK ORNITHOLOGISTS ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Designated funds 2020 £	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	83,450	-	3,519	86,969
Current assets	-	-	304,293	304,293
Creditors due within one year	-	-	(17,228)	(17,228)
	<u>83,450</u>	<u>-</u>	<u>290,584</u>	<u>374,034</u>

Analysis of net assets between funds - prior year

	<i>Designated funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	83,450	5,297	2,793	91,540
Current assets	-	2,791	300,229	303,020
Creditors due within one year	-	-	(15,725)	(15,725)
	<u>83,450</u>	<u>8,088</u>	<u>287,297</u>	<u>378,834</u>

17. Post balance sheet events

The charity were made aware within the year that they were to be among the beneficiaries of two estates. Payments have been received from the legacies within the 2021 financial year and the charity is expecting to receive payments in the region of £300,000 from the two legacies. No amounts are recognised for the legacies within these financial statements because the criteria for recognition was not met at 31 December 2020.