

**NORFOLK ORNITHOLOGISTS ASSOCIATION**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### **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

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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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.

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 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.

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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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 13/12/23 and signed on their behalf by:



**Dr S P Newman**  
Chairman

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 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

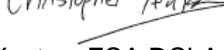
Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic 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**

	<b>Note</b>	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
<b>Income and endowments from:</b>						
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
<b>Total income and endowments</b>		<b>-</b>	<b>25,955</b>	<b>159,730</b>	<b>185,685</b>	<b>356,757</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>		<b>-</b>	<b>24,778</b>	<b>71,399</b>	<b>96,177</b>	<b>135,603</b>
<b>Net income before transfers</b>		<b>-</b>	<b>1,177</b>	<b>88,331</b>	<b>89,508</b>	<b>221,154</b>
Transfers between Funds	15	-	428	(428)	-	-
<b>Net income before other recognised gains and losses</b>		<b>-</b>	<b>1,605</b>	<b>87,903</b>	<b>89,508</b>	<b>221,154</b>
<b>Net movement in funds</b>		<b>-</b>	<b>1,605</b>	<b>87,903</b>	<b>89,508</b>	<b>221,154</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		83,450	-	511,738	595,188	374,034
<b>Total funds carried forward</b>		<b>83,450</b>	<b>1,605</b>	<b>599,641</b>	<b>684,696</b>	<b>595,188</b>

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 £
<b>Fixed assets</b>					
Tangible assets	11		89,583		86,350
<b>Current assets</b>					
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>	
<b>Creditors:</b> amounts falling due within one year	14	(36,189)		(55,426)	
<b>Net current assets</b>			<u>595,113</u>		<u>508,838</u>
<b>Net assets</b>			<u><u>684,696</u></u>		<u><u>595,188</u></u>
<b>Charity Funds</b>					
Designated funds	15		83,450		83,450
Restricted funds	15		1,605		-
Unrestricted funds	15		599,641		511,738
<b>Total funds</b>			<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.

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 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.

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 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.

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 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

	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<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/>
Total 2021	-	37,600	259,176	296,776	
	<hr/>	<hr/>	<hr/>	<hr/>	

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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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

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**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	

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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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

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**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>

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## NORFOLK ORNITHOLOGISTS ASSOCIATION

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

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#### 8. Net income/(expenditure)

This is stated after charging:

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

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's 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
	54,443	52,051

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

2022 No.	2021 No.
2	2

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

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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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

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**11. Tangible fixed assets**

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

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
<b>Total</b>	<b>85,430</b>

**12. Stocks**

	2022 £	2021 £
Raw materials	<hr/> 245	<hr/> 245



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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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

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**13. Debtors**

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

**14. Creditors: Amounts falling due within one year**

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

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

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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
General Funds	511,738	159,730	(71,399)	(428)	599,641
<b>Designated funds</b>					
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**

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
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

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**NORFOLK ORNITHOLOGISTS ASSOCIATION**

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**NOTES TO THE FINANCIAL STATEMENTS  
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**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Designated funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
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>