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

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

SANDWICH BAY BIRD OBSERVATORY TRUST

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

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SANDWICH BAY BIRD OBSERVATORY TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

Significant activities

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

The Trust owns land around the field centre, along with some land which is rented. This land includes several nature reserves and a scrape with two bird hides, most of the area being openly accessible to the public. It also continues to be a centre for the training of bird ringers with all ringers trained and registered with the British Trust for Ornithology. Rooms at the field centre continue to be available to book to stay for a visit to the area. There are also meeting rooms to hire and a small shop on site.

During the year to the end of December 2025, the Trust carried out different events and activities for both adults and children. These included walks, talks, trips, online lectures, one day events with various themes, a bird migration day, and a Christmas fair. The education team worked with children during the year, activities increasing in the later part of the year - some activities were specifically arranged for home schooled children, with other activities arranged to introduce and develop children's understanding of the environment and being outdoors finding insects, birds, and other flora and fauna.

We were successful in obtaining a 3 year grant to continue to support our important education activities, as well as obtaining a grant enabling us to purchase new furniture for the field centre which has made a significant contribution to improving the facilities available.

FINANCIAL REVIEW

Financial position

The results for the financial year show an overall loss of £13,745, after depreciation of £15,569. The net current asset position has increased from £258,813 to £259,248.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Charitable Incorporated Organisation (CIO) governed by its constitution and registered with the Charity Commission.The CIO is an incorporated legal form for charities under the Charities Act 2011 and is not a company limited by guarantee.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

There were 4 paid employees during 2025. In addition, a volunteer assistant warden joined us for the full year, along with a volunteer intern who joined us in September. The warden manages the day-to-day activities of the trust, working with the Chair and trustees where necessary. The trustees and the warden meet each month for Council meetings. Committees are also in place to manage regular activities of the Trust reporting back to the Council meeting each month. These committees involve trustees and some other volunteers. We ask members to join the committees as they will have valuable skills to support the various trust activities.

Under the Constitution, a third of the trustees each year must offer themselves for re-election at each Annual General Meeting ("AGM") of the Trust. The AGM for the financial year 2025 will take place on 14th June 2026. For 2025, there will be 5 trustees who will need to be re-elected at this AGM. At the same time, any new trustees appointed since the previous AGM would need to be ratified at the June AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE028122 (England and Wales)

Registered Charity number

1197743

Registered office

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

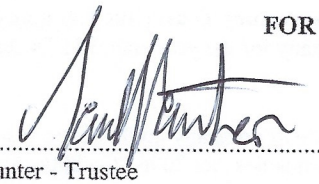
Trustees

Mr E Hood
Mr R Thompson
Mr R A Crombet-Beolens (resigned 17/8/2025)
Mrs A Weaving (resigned 29/9/2025)
Mr I Hunter
Mr P Poole
Mrs J P A Jupe (resigned 31/12/2025)
Mr R A Rackliffe
Mr M J Witty
Mrs E K Draper
Mr I A Searle
Mr G T E Stewart (appointed 1/1/2025)
Mr G de Rose
Mr I Macey
Mr R Kinzler (appointed 10/4/2025)
Ms S Hunter

Independent Examiner

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

Approved by order of the board of trustees on 15th June 2026 and signed on its behalf by:



.....

Mr I Hunter - Trustee

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

Independent examiner's report to the trustees of Sandwich Bay Bird Observatory Trust ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Sophie Grant FCCA

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

Date: 09/07/2026

SANDWICH BAY BIRD OBSERVATORY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		**82,052**	85,246
Other trading activities	2	**50,891**	45,906
Investment income	3	**32,795**	35,447
Total		**165,738**	166,599
EXPENDITURE ON			
Raising funds		**23,326**	16,279
Charitable activities			
General		**156,157**	162,164
Total		**179,483**	178,443
NET INCOME/(EXPENDITURE)		**(13,745)**	(11,844)
RECONCILIATION OF FUNDS			
Total funds brought forward		**1,025,430**	1,037,274
TOTAL FUNDS CARRIED FORWARD		**1,011,685**	1,025,430

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	**752,437**	766,617
CURRENT ASSETS			
Stocks	8	**3,016**	3,000
Debtors	9	**15,395**	2,213
Cash at bank and in hand		**290,927**	290,288
		309,338	295,501
CREDITORS			
Amounts falling due within one year	10	**(50,090)**	(36,688)
NET CURRENT ASSETS		**259,248**	258,813
TOTAL ASSETS LESS CURRENT LIABILITIES		**1,011,685**	1,025,430
NET ASSETS		**1,011,685**	1,025,430
FUNDS	11		
Unrestricted funds		**1,011,685**	1,025,430
TOTAL FUNDS		**1,011,685**	1,025,430

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

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

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2025

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

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

.....
Mr I Hunter - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

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

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

Freehold property	- 2% on cost
Improvements to property	- Straight line over 15 years
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

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

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

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

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

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

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2025

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	**8,707**	4,203
Shop income	**11,417**	8,597
Subscriptions	**22,914**	22,334
Solar panel income	**3,836**	3,976
Courses and education	**3,952**	5,493
Other income	**65**	1,303
	50,891	45,906

3. INVESTMENT INCOME

	2025	2024
	£	£
Rents received	**25,922**	27,145
Deposit account interest	**6,459**	8,302
HMRC interest	**414**	-
	32,795	35,447

4. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	**15,569**	16,332

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

During the year, £3,122.42 (2024: £Nil) was reimbursed to 10 trustees in respect of out-of-pocket expenses incurred wholly and exclusively in the furtherance of the Charity's activities.

The expenses reimbursed related to items such as travel, printing and stationery, cleaning, AGM and event expenses, accommodation, IT costs and refreshments.

All reimbursements were made in accordance with the Charity's expenses policy and were properly authorised.

continued...

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2025	2024
Staff wages	4	5

No employees received emoluments in excess of £60,000.

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST					
At 1 January 2025	**915,887**	**109,002**	**3,543**	**1,366**	**1,029,798**
Additions	**-**	**-**	**-**	**1,389**	**1,389**
At 31 December 2025	**915,887**	**109,002**	**3,543**	**2,755**	**1,031,187**
DEPRECIATION					
At 1 January 2025	**203,882**	**56,800**	**2,048**	**451**	**263,181**
Charge for year	**8,398**	**6,037**	**374**	**760**	**15,569**
At 31 December 2025	**212,280**	**62,837**	**2,422**	**1,211**	**278,750**
NET BOOK VALUE					
At 31 December 2025	**703,607**	**46,165**	**1,121**	**1,544**	**752,437**
At 31 December 2024	712,005	52,202	1,495	915	766,617

8. STOCKS

	2025 £	2024 £
Stocks	**3,016**	3,000

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	**6,729**	-
VAT	**-**	705
Prepayments	**8,666**	1,508
	15,395	2,213

continued...

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**1**	22
Social security and other taxes	**1,214**	3,993
VAT	**1,814**	-
Accruals and deferred income	**46,986**	32,673
Accrued expenses	**75**	-
	50,090	36,688

11. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	**1,025,430**	**(13,745)**	**1,011,685**
TOTAL FUNDS	**1,025,430**	**(13,745)**	**1,011,685**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**165,738**	**(179,483)**	**(13,745)**
TOTAL FUNDS	**165,738**	**(179,483)**	**(13,745)**

Comparatives for movement in funds

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

continued...

11. MOVEMENT IN FUNDS - continued

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

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

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

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	1,037,274	(25,589)	1,011,685
TOTAL FUNDS	1,037,274	(25,589)	1,011,685

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	332,337	(357,926)	(25,589)
TOTAL FUNDS	332,337	(357,926)	(25,589)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

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13. GIFT AID

Gift aid claims for 2022, 2023 and part of 2024 have been included in the accounts. The claims were submitted to HMRC after the year end. Gift aid repayments for 2022 and 2023 were received in March 2026 and 2024 was received in April 2026, including HMRC interest.

14. DETAILS OF GENERAL FUND

The General Fund represents unrestricted funds available to be applied at the discretion of the trustees. The balance includes both liquid resources and amounts invested in fixed assets used in furtherance of the charity's objectives.

SANDWICH BAY BIRD OBSERVATORY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**7,437**	38,882
Gift aid	**5,188**	6,175
Refreshments	**376**	736
Grants	**30,804**	20,056
200 Club income	**2,881**	2,824
Surveys	**11,250**	3,240
Talks	**5,379**	4,565
Holiday and trips	**12,488**	6,330
Walks	**2,512**	2,438
Bay Explorers	**564**	-
Ringng activities	**1,683**	-
School and group visits	**1,490**	-
	82,052	85,246
Other trading activities		
Fundraising events	**8,707**	4,203
Shop income	**11,417**	8,597
Subscriptions	**22,914**	22,334
Solar panel income	**3,836**	3,976
Courses and education	**3,952**	5,493
Other income	**65**	1,303
	50,891	45,906
Investment income		
Rents received	**25,922**	27,145
Deposit account interest	**6,459**	8,302
HMRC interest	**414**	-
	32,795	35,447
Total incoming resources	**165,738**	166,599
EXPENDITURE		
Other trading activities		
Opening stock	**3,000**	2,500
Shop expenditure	**6,531**	5,323
Educational expenditure	**1,298**	756
Fundraising expenditure	**832**	1,607
Activity expenditure	**14,681**	9,093
Closing stock	**(3,016)**	(3,000)
	23,326	16,279

SANDWICH BAY BIRD OBSERVATORY TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Other trading activities		
Charitable activities		
Wages	**69,063**	73,772
Rent and rates	**4,437**	2,419
Licences and insurance	**6,122**	6,231
Light and heat	**11,260**	21,733
Telephone and broadband	**1,027**	412
Printing, postage & stationery	**2,623**	2,997
Advertising	**2,330**	155
Repairs and renewals	**18,002**	22,799
Conservation vehicle costs	**149**	1,013
Waste collection	**1,120**	1,277
IT and internet	**2,105**	2,938
Sundry expenses	**140**	339
Subscriptions	**368**	123
Lone working equipment rental	**404**	544
Cleaning	**1,676**	1,458
Refreshments	**339**	669
Staff training and conferences	**975**	-
RPA	**462**	-
Volunteers	**3,943**	-
Accommodation	**1,476**	-
Historical corrections	**2,038**	-
Ringing expenditure	**2,466**	-
200 club prizes	**1,440**	-
Non attributable VAT	**1,119**	-
	135,084	138,879
Support costs		
Finance		
Bank/transactional fees	**1,484**	1,278
HMRC late payment interest	**-**	1,233
Freehold property	**8,398**	8,515
Improvements to property	**6,037**	6,868
Plant and machinery	**374**	498
Computer equipment	**760**	451
	17,053	18,843
Governance costs		
Accountancy and bookkeeper	**3,655**	2,083
Legal fees	**365**	2,359
	4,020	4,442
Total resources expended	**179,483**	178,443
Net expenditure	**(13,745)**	(11,844)