

## Financial Review

### **Finance & Governance Report**

The NIRSG became a registered charity (NI108487) in 2022 and this report represent the first annual report for the Charity Commission of Northern Ireland. Governance is undertaken by a Board of Trustees (4 Trustees in the 2022-2023 period) who voluntarily have undertaken the role for a period of three years and have managed the charity transition period. A minority of the trustees (n = 1) are paid for works on behalf of the group in accordance with Charity Commission guidelines. The NIRSG would welcome new Trustees to join the Board and all full members are eligible to hold positions with the management structure and/or become and/or recommend additional Trustees. No further nominations have been received and the four Trustees are available to continue for the period 2023-2024. Any objections to existing Trustees are also welcomed and any of the other existing Trustees can be contacted should issues be raised about any individual Trustee.

The core work of the group is the delivery of the Environment Fund (EF) grant fund work programme which is funded by Northern Ireland Environment Agency (NIEA). We are very grateful to be working alongside the NIEA in the delivery on a comprehensive programme of raptor conservation and protection in Northern Ireland. The core cost elements to this are the support provided by that grant for the Raptor Officer (Dr Eimear Rooney) an essential expert in the delivery of the work programme and support for the volunteer network. The Raptor Monitoring Officer (Dr Marc Ruddock) assists in delivery of the EF programme in a voluntary capacity and is supported part-time by the Golden Eagle Trust in this role.

Other income to the group typically comes from donations (occasional); the payment, by delegates, for conferences and workshops and training, fundraising and data requests. The data request process has been suspended for the long-term and only academic research data sharing agreements have been considered and no payments are made for such research data sharing. The group has considered a membership / subscription fee in the past, but under the current situation the subscription process is by way of formal registration inclusive of vouched and reference-based admission as either a full member or an associate member and the subscription rate is £0. The subscription rate (£0) is reviewed annually, and no changes are proposed for the 2023-2024 period.

Outgoing payments for the group are primarily for the raptor officer position and additional volunteer travel and training expenses. Volunteers are eligible to receive travel payments, should they wish, for raptor monitoring activities and the submission of nest records. The group has several active website including [www.nirsg.com](http://www.nirsg.com); [www.raptormonitor.com](http://www.raptormonitor.com); [www.wildlifecrime-ni/hawkeyes.com](http://www.wildlifecrime-ni/hawkeyes.com) for which costs are incurred annually as well as group insurance through an accredited broker and underwriter. Equipment costs are utilised for provision of monitoring equipment (e.g. binoculars and telescopes) and also in recent years the group has become more active in the deployment of bird tracking devices on buzzards and red kites to obtain a greater level of scientific data on dispersal and movement ecology of some of the species. Any individual items of >£500 are recorded on an asset register and documented accordingly.

The NIRSG has no outstanding loans or credit agreements, and no cheque books are operated with, and all payments and receipts are made to/from a single bank account by online banking. The PayPal account has not been utilised recently and we will aim to set this up better going forward as may allow a greater input of donations to the group now that we have become a registered charity. There is an existing small balance on the PayPal account. The group does not typically collect cash, except occasionally at conferences and events which were not undertaken

in 2022-2023 and where so received this is deposited to the bank account in branch. No cash was received or paid during 2022-2023.

The NIRSG provide significant levels of support and volunteer input through the delivery of individual programmes e.g. local education and awareness, the participation in workshops and training events and the collection and submission of raptor sightings and nest records. It is estimated that the volunteer contribution to the NIRSG and raptor conservation of a minimum of 1,205 days volunteering. Taking a conservative daily rate of £150 equates to a monetary equivalent of £180,750. This level of effort and contribution is humbling.

## Accounts for the Year ended 31 March 2023

### Receipts & Payments Account

Receipts	Current Year (to nearest £)	Previous Year (to nearest £)
Administration	£ -	£ -
EF grant funding	£ 44,150	£ -
Donations	£ -	£ -
Data requests	£ -	£ -
Conference income	£ -	£ -
Project income	£ 9,000	£ -
Subscriptions & Fees	£ -	£ -
Bank interest	£ 67	£ 1
<b>TOTAL RECEIPTS</b>	<b>£ 53,217</b>	<b>£ 1</b>
Payments		
Administration	£ -	£ -
Conferences & workshops	£ -	£ -
Staff costs & sub-contractors	£ 25,814	£ 825
Office & overheads (websites, hosting, storage)	£ 1,200	£ 1,778
Insurances	£ 1,323	£ 1,279
Equipment	£ 864	£ 264
Travel & Volunteer costs	£ 402	£ -
Other	£ -	£ -
<b>TOTAL PAYMENTS</b>	<b>£ 29,603</b>	<b>£ 4,146</b>
Net surplus/(deficit)	£ 23,614	£ (4,145)
Opening funds	£ 7,703	£ 11,848
<b>TOTAL FUNDS AT YEAR END</b>	<b>£ 31,317</b>	<b>£ 7,703</b>
<b>Represented by:</b>		
Cash at bank (31 March)	£ 30,207	£ 7,703
Asset	£ 970	£ 0
<b>TOTAL CASH AT BANK</b>	<b>£ 31,317</b>	<b>£ 7,703</b>

Signed by Trustees:

*E. Rooney*

Dr Eimear Rooney

*Paul Larmor*

Mr Paul Larmor

*Alan Ferguson*

Mr Alan Ferguson

*Marc Ruddock*

Dr Marc Ruddock

## Notes to the Accounts

### Restricted Funds

- The group held no specifically restricted funds during the year and where funds are restricted for usage these are clearly identifiable and traceable.

### Trustees' Expenses

- No expenses were paid to any of the Trustees during the year except to reimburse them for purchases made on behalf of the group.
- In line with the reporting and notification to Charity Commission Northern Ireland, (under Charities Act 2011 a single Trustee i.e. a minority of the Trustees (1 of 4; 25%) were paid to complete work on behalf of the group (ER) as the Raptor Officer

### Trustees' Indemnity Insurance

- No charitable funds have been used to purchase insurance to indemnify the Trustees against the consequences of any neglect or default on their part. The group had in place the necessary insurance policies for the operation of the group through the nominated broker.

### Accounting Policies

- Section 133 of the Charities Act 2011 permits a charity to prepare a receipts and payments account and a statement of assets and liabilities where gross income in the financial year does not exceed £250,000, therefore receipts and payments accounts and a statement of assets and liabilities has been prepared and presented for the year ended 31 March 2023.
- Bank interest is included separately and identifiably as income parameter.
- All income, including grants and investments is recorded when received to the bank account.
- All expenditure is recorded when paid from the bank account.
- Gift aid reclaimable on donations is included in the amounts of income once received.
- All transactions are process by online banking and no cheques have been issued or received during the reporting period.

### Basis of Valuations

- Valuations have been provided for assets held for functional use; where possible the brand new purchase price/replacement cost is given. If this is not readily available a second-hand purchase price is given.

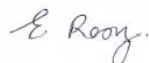
### Independent Examination

- In the year ended 31 March 2023, gross income did not exceed £250,000 and therefore, in accordance with the sections 144 & 145 of the Charities Act 2011 an independent examination is required and this scrutiny was duly conducted (see Independent Examiners Report).

### Payments not cleared at bank at 31 March 2023

- At 31 March 2023 there were no payments issued which had not cleared at the bank.
- At 31 March 2023 there were no payments received which had not cleared at the bank.

Approved and adopted by a meeting of the Trustees on 31 January 2024



Dr Eimear Rooney



Mr Paul Larmor



Mr Alan Ferguson



Dr Marc Ruddock