CURLEW ACTION

Trustees Report and Financial Statements for the year to 31st December 2025

Charity number: 1187172

Curlew Action
Trustees' Annual Report
for the year to 31st December 2025

CONTENTS

Reference and Administrative Information

Charity name:	Curlew Action
Charity registration number:	1187172
Registered Office and Operational Address:	1 Somerset St, Bristol BS2 8NB

Trustees 2025

Professor David Hill (Chair) (appointed 6th January 2025)
Anne Cotton (appointed 30th April 2025)
Michael Warren (appointed 6th January 2025)
Matthew Howard (appointed 6th January 2025)
John Miller
Rory Wilson
Alison Steele
Roger Morgan-Grenville (resigned 10th January 2025)
Timothy Guilford (resigned 31st July 2025)

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 31st December 2019. Its governing document is the Constitution dated 31st December 2019.

Recruitment and Appointment of Trustees
Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

1. To advance the conservation of wildlife for the public benefit, in particular the Eurasian Curlew and other endangered wader and wetland species and their habitats in the UK and elsewhere, through events, campaigns, projects, talks, advocacy and the development of written and other resources designed to facilitate work for Curlew conservation worldwide.
2. To advance the education of the public in natural history with the aim of promoting a more informed understanding of the natural world.

Public Benefit

The charity provides public benefit as described in the Charitable Objects above. The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The principal activities during the year were as follows:

- We worked to raise awareness and increase engagement with the plight of the Curlew. This included: regular blog posts, articles for magazines and newspapers, regular social media posts, engagement campaigns, stalls at events, a series of free webinars, in-person talks, podcasts and radio interviews. We also released a new short film with our patron & ambassador David Gray.
- We continue to influence policy through our membership of the Curlew Recovery Partnership steering group and meetings with policy makers and landowners
- We extended our research across the European breeding range of the Eurasian Curlew by undertaking research trips to France and Ireland and by creating post-trip summary blogs.
- We continued to campaign for the Natural History GCSE in England by continuing talks with politicians and writing articles, blogs, social media posts, and giving interviews.
- We ran a successful, online Headstarting Workshop in February, which had over 100 sign-ups and 85 attendees, allowing collaboration and learning between those engaged in the conservation practise and those wanting to learn more about how it works. The workshop became available online afterwards, with more individuals accessing its materials.
- We celebrated World Curlew Day (21st April) by having a Curlew mural painted over several days in Stroud, Gloucestershire, which preceded an afternoon of talks, entertainment, and a walk to see the mural on World Curlew Day itself. The mural was extended in July to include a soil profile, to highlight the importance of a healthy ecosystem on Curlew survival. As always, we ran our World Curlew Day poetry and art competitions and took part in interviews related to World Curlew Day.
- We re-launched our ambassador programme, involving new voices of various ages from different backgrounds to represent the Curlew in their communities.

Financial Review

The accounts for the period show a surplus of £43,610 on unrestricted funds (2024 £29,657). This was due to increased unrestricted donations during the year not having been spent yet. Budgeted expenditure is determined by the income available for the year, therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

The trustees have established a policy whereby the unrestricted cash funds not committed to particular purposes should be at least four months of core running costs, which equates to around £40,000. At the balance sheet date the free reserves amounted to £87,685 (2024 £69,909), therefore the charity's level of reserves is in excess of the target figure, and so this amount has been formally set aside as a Designated Fund (see Note 9).

Curlew Action
Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees 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. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 12th August 2026 and signed on their behalf by:

David Hill

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Professor David Hill, Chair

Rory Wilson

………………………………………………………

Rory Wilson, Trustee

Independent examiner's report to the trustees of Curlew Action

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2025, which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner
As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act).

Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities 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 charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities 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.

……………………………………………………………………………… 13th August 2026

Rupert Taylor
5 Mount Pleasant,
Millbrook
Torpoint
Cornwall PL10 1BH

Curlew Action
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2025

	Notes	**Year to 31/12/25** Unrestricted £	**Year to 31/12/25** Restricted £	**Year to 31/12/25** Total funds £	**Year to 31/12/24** Total funds *[all unrestricted]* £
Income:					
Donations	[2]	92,759	-	92,759	115,907
Charitable activities	[3]	112,168	20,500	132,668	62,831
Investments		427	-	427	346
Total Income		**205,354**	**20,500**	**225,854**	**179,085**
Expenditure:					
Fundraising costs	[4]	2,986	-	2,986	3,725
Charitable activities	[5]	158,758	500	159,258	145,702
Total Expenditure		**161,744**	**500**	**162,244**	**149,427**
Net Income / (Expenditure)		**43,610**	**20,000**	**63,610**	**29,657**
Transfers between funds	[9]	-	-	-	-
Net Movement in Funds		**43,610**	**20,000**	**63,610**	**29,657**
Total funds brought forward		69,909	-	69,909	40,252
Total funds carried forward		**113,518**	**20,000**	**133,518**	**69,909**

Curlew Action
Balance Sheet
As at 31st December 2025

Charity registration number: 1187172

	Notes	2025 £	2024 £
Fixed Assets	[6]	3,746	-
Current Assets			
Debtors and prepayments	[7]	8,664	10,528
Cash at bank and on hand		124,653	69,585
		133,317	80,113
Current Liabilities			
Creditors and accruals	[8]	3,545	10,204
Net Current Assets		129,772	69,909
Net Assets		**133,518**	**69,909**
The funds of the charity:			
Unrestricted funds:			
General funds	[9]	47,685	29,909
Designated funds	[9]	65,833	40,000
Restricted funds:		20,000	-
		133,518	**69,909**

Approved by the trustees on 12th August 2026 and signed on their behalf by:

David Hill

Rory Wilson

....

Professor David Hill
Trustee

....

Rory Wilson
Trustee

Curlew Action
Notes to the Accounts
Year to 31st December 2025

[1] **Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation
The financial statements have been prepared in accordance with the 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 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.
Curlew Action 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 note(s).

(b) Preparation of the accounts on a going concern basis
The charity's balance sheet at 31st December 2025 is in surplus, and expenditure is only incurred after funding has been secured. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.
Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.
Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities
Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) 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.

(f) Fund Accounting
[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.
[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:
[i] Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.
[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation
The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets
Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Curlew Action
Notes to the Accounts (continued)
Year to 31st December 2025

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) Cash at bank and in hand

Cash at bank and cash 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 account.

(m) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

[2] Income from donations

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Unrestricted	2024 Restricted	2024 Total
	£	£	£	£	£	£
General donations	84,080	-	84,080	106,286	-	106,286
Gift Aid	8,678	-	8,678	9,621	-	9,621
	92,759	-	92,759	115,907	-	115,907

[3] Income from charitable activities

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Unrestricted	2024 Restricted	2024 Total
	£	£	£	£	£	£
Grants	88,694	20,500	109,194	28,500	21,574	50,074
Sales of merchandise	6,095	-	6,095	7,697	-	7,697
Income from events	17,380	-	17,380	5,060	-	5,060
	112,168	20,500	132,668	41,257	21,574	62,831

The charity received a government grant of £500, being funding from Stroud Town Council (2024 nil).

[4] Analysis of expenditure on fundraising

	Total 2025	Total 2024
	£	£
Direct costs:		
Fees to fundraiser	-	2,875
Fundraiser salary	1,708	-
Fees to payment platforms	1,278	850
	2,986	3,725

[5] Analysis of expenditure on charitable activities

	Total 2025	Total 2024
	£	£
Direct costs:		
Salaries	64,899	-
Fees to subcontractors	200	31,104
Event and activity costs	21,226	24,891
Costs of merchandise	5,087	3,919
Marketing and publicity	1,159	5,630
Travel, accommodation & subsistence	16,717	17,774
Training and conference	680	1,818
Website and IT costs	2,044	3,169
Donations to other organisations	22	2,200
	112,035	90,505

Curlew Action
Notes to the Accounts (continued)
Year to 31st December 2025

[5] Analysis of expenditure on charitable activities (continued)

	Total 2025 £	Total 2024 £
Support costs:		
Salaries	38,739	12,463
Management and administration fees	4,205	39,840
Legal and professional fees	314	55
Bank charges	56	131
Insurance	319	157
Postage and stationery	743	572
Repairs and renewals	-	1,050
Accountancy	392	284
Fee for independent examination	224	224
Subscriptions and publications	706	231
Sundry expenses	275	190
Depreciation	1,249	-
Total Support Costs	47,223	55,197
Total Charitable Expenditure	159,258	145,702

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[6] Tangible Fixed Assets

	2025 Equipment £
Cost	
Opening balance	-
Additions during the year	4,995
	4,995
Depreciation	
Opening balance	-
Charge for the year	1,249
	1,249
Net Book Value at 31/12/25:	3,746
Net Book Value at 31/12/24:	-

[7] Debtors and prepayments

	2025 £	2024 £
Gift Aid due	8,616	8,578
Prepayments	48	1,950
	8,664	10,528

[8] Creditors

	2025	2024
Amounts due within 12 months:	£	£
Trade creditors	1,144	-
Tax and National Insurance	1,771	1,104
Accruals	630	504
Deferred income	-	8,596
	3,545	10,204

Curlew Action
Notes to the Accounts (continued)
Year to 31st December 2025

[9] Movements in funds

Movements in funds	Balance at 01/01/2025	Income	Expenditure	Transfers between funds	Balance at 31/12/2025
Restricted funds:					
Stroud Town Council	-	500	(500)	-	-
Dulverton Trust	-	20,000	-	-	20,000
Total Restricted Funds:	-	20,500	(500)	-	20,000
Unrestricted Funds:					
Designated funds:					
JH Ferox	-	10,000	(2,500)	-	7,500
National Philanthropic Trust	-	10,000	-	-	10,000
Anonymous Donation	-	10,000	(1,667)	-	8,333
Contingency reserve	40,000	-	-	-	40,000
Total Designated Funds:	40,000	30,000	(4,167)	-	65,833
General Funds	29,909	175,354	(157,577)	-	47,685
Total Unrestricted Funds:	69,909	205,354	(161,744)	-	113,518
Total Funds:	69,909	225,854	(162,244)	-	133,518

Purposes of Restricted and Designated Funds:

The grant from Stroud Town Council was to fund hall hire for the charity's activities.

The grant from the Dulverton Trust is to fund outreach and events activities.

The JH Ferox, National Philanthropic Trust and Anonymous Donation are all unrestricted grants to be spent on the charity's curlew conservation activities, which were received towards the end of the year and therefore the bulk of them could not be utilised till 2026.

The name of the anonymous donor has been withheld at their request.

The Contingency Reserve has been set aside to cover four months' running costs in the event of sudden loss of funding, as per the Reserves Policy.

Movements in funds *Previous year comparison*	Balance at 01/01/2024	Income	Expenditure	Transfers between funds	Balance at 31/12/2024
Restricted funds:					
Martin Wills Fund	-	20,000	(20,000)	-	-
Yorkshire Naturalists Union	-	1,574	(1,574)	-	-
Total Restricted Funds:	-	21,574	(21,574)	-	-
Unrestricted Funds:					
Designated funds:					
Contingency reserve	-	-	-	40,000	40,000
Total Designated Funds:	-	-	-	40,000	40,000
General Funds	40,252	157,510	(127,853)	(40,000)	29,909
Total Unrestricted Funds:	40,252	157,510	(127,853)	-	69,909
Total Funds:	40,252	179,085	(149,427)	-	69,909

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year (2024 nil).

One trustee received payments totalling £50 (2024 £614 to two trustees). This was reimbursement of travel expenses incurred in fulfilment of the charity's objects.

There were no other related party transactions during the year.

Curlew Action
Notes to the Accounts (continued)
Year to 31st December 2025

[11] Staff costs

	2025	2024
	£	£
Salaries	102,941	12,208
Employer pension	2,405	255
	---------------	---------------
	105,346	12,463

The average number of staff employed by the charity during the year was 3.7 (2024 0.3) and the average full time equivalent was 3 (2024 0.2).
The key management personnel of the charity are the trustees and the Director.
The total employee benefits paid to key management personnel were £40,887 (2024 nil).