

Neotropical Birding and Conservation
Trustees Annual Report for the year ended
31 December 2025

The members of the Council of Neotropical Birding and Conservation (hereafter 'NBC'), who are all trustees of NBC, are pleased to present their report with the financial statements of NBC for the period 1 January 2025 to 31 December 2025.

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 (FRS102) (effective 1 January 2019).

Reference and administrative details

The charity name.

The legal name of the charity is:- Neotropical Birding and Conservation.

The charity's areas operation and UK charitable registration.

The Charity is registered in England and Wales with the Charity Commission (Charity Number 1196505)

Registered Company Number

CEO27163 (England & Wales)

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England and Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission for England and Wales.

The governing document is dated 10 November 2021.

Charity Constitution

The CIO was established on 10 November 2021 and registered by the Charity Commission with the number 1196505. It was established in order to acquire the undertaking of the Neotropical Bird Club (an unincorporated association formed under a trust deed and registered as a charity on 16 August 1994 with the number 1040130, NBC acquired that undertaking with effect from 1 April 2022 and accordingly commenced activities on that date.

Decision-making

The charity is managed on a voluntary basis by the trustees, known collectively as NBC's Council.

Trustees are elected to serve until the next AGM. NBC's Council may co-opt trustees until the next AGM.

The trustees are responsible for the day-to-day running of the charity and typically meet three times per annum. Areas of activity which generally are discussed at each meeting include updates from the Chair, Secretary and Treasurer, as well as from individual trustees with specific areas of responsibility. Individual trustees have day-to-day decision-making authority within their dedicated area of responsibility and within the policies and constraints specified at meetings of trustees.

Risk management

NBC's Council is satisfied that it has sought to identify the major risks faced by the charity and believes appropriate measures have been taken to mitigate these risks. This is kept under regular review and discussed at NBC's Council meetings as and when necessary.

Neotropical Birding and Conservation

Trustees Annual Report for the year ended

31 December 2025

The principal operating address, telephone number, email and web addresses of the charity are:-

c/o 2 Wall Street
Lee-Over-Sands
CLACTON ON SEA
ESSEX
CO16 8EU

Email secretary@neotropicalbirdingandconservation.org

Website: <https://www.neotropicalbirdingandconservation.org>

The following persons served as Trustees during the year ended 31 December 2025 :-

Mr M. D. Dawson Chair (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr R. J. Jeffers Treasurer (appointed 10.11.2021 & re-elected on 12.7.2025)
Mr C. S. Balchin Secretary (appointed 10.11.2021 & re-elected on 12.7.2025)
Mr R.P. Clay (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr C. R. Downing (appointed 1.4.2022 & re-elected on 12.7.25)
Ms R. Goodall (appointed 1.4.2022 & re-elected on 12.7.2025)
Dr L.N Kajiki (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr M. V. Sanchez Nivicela (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr J.M. Thirtle (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr C.J.G. Wilkins (appointed 1.4.2022 & re-elected on 12.7.2025)
Mr R.S. Williams (appointed 1.4.2022 & re-elected on 12.7.2025)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- 1) To advance the education of the public in Neotropical birds; and
- 2) to promote, organise, carry on and encourage study and research of Neotropical birds.

In furtherance of these objects NBC:

- a) fosters an interest in birds of the Neotropics amongst birdwatchers throughout the world;
- b) increases awareness of the importance of support for conservation in the region;
- c) mobilises the enthusiasm of birdwatchers active in the region to contribute to the conservation of Neotropical birds;
- d) acts as a forum for persons interested in Neotropical birds by publishing materials concerning Neotropical birds; and
- e) makes small grants to fund ornithological and conservation projects in the Neotropics.

The main activities undertaken in relation to those purposes during the year.

In the 'Achievements and Performance' below, we describe how in calendar year 2025, we have advanced education of the public in Neotropical birds and the grants for conservation of Neotropical birds.

Neotropical Birding and Conservation Trustees Annual Report for the year ended 31 December 2025

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In setting our objectives and planning our activities NBC's Council is always mindful of its responsibilities under the Charity Commission's guidance on public benefit. In line with this:

- NBC offers reduced rate digital subscriptions for Neotropical nationals who cannot afford the full subscription rate and operates a sponsored membership scheme allowing nominated individuals to receive NBC's publications for no cost;
- previous papers from older issues of NBC's journal, *Cotinga*, are available for free download from the website; and
- NBC's conservation awards programme prioritises projects run by Neotropical nationals who might not otherwise have ready access to funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year, NBC carried forward the publications strategy introduced in 2009 and accordingly by the year end one issue of *Cotinga* and two issues of *Neotropical Birding* had been produced. The option of members receiving their publications in digital format (first introduced in 2018) was continued and by the end of the year, 75 members had chosen this option, with another 81 members having chosen digital and print.

Neotropical Birding 36 was published in March 2025. It saw articles on Esteros del Iberá in Argentina by young Polish ornithologist Milosz Cousens, the Tres Marias Islands, Mexico by regular contributor Steve Howell, El Beni, Bolivia by Rob Jansen, Jamaica by Josh Jones and the quest to see Acre Antshrike by Jonathan Newman plus the regular Splits, Lumps, and Shuffles by Thomas Schulenberg.

This was followed with *Neotropical Birding 37*, published in time for Global Birdfair in July, allowing visiting members to collect their copies and thus reduce postal costs. The Birding Tales feature covered ground-cuckoos by Jonathan Newman, searching for Yellow-browed Toucanet including the first breeding observations by Jonathan P. Slifkin and a Return to Peru after 25 years by Barry Wright. Birding Sites covered Isla del Coco, Costa Rica by Serge Arias and Birding Guadeloupe by Anthony Levesque. Steve and Gill Holliday provided an article on their new book, introducing the wildlife of the Eastern Caribbean and regular contributor Steve Howell along with Roselvy Juárez wrote about motmots in Central America.

Issue 47 of *Cotinga* comprised a range of science-based content with ten main papers, eight in English plus one each in Portuguese and Spanish, covering research from Chile, Belize, Brazil, Colombia, Bolivia and Venezuela. There were also four short communications from an equally diverse range of countries demonstrating the wide reach and appeal of our publications.

Three Newsletters were emailed to members who we have email addresses during the year. These covered news of the charity that members might find of interest and help to fill in the gaps between our main publications.

Neotropical Birding and Conservation

Trustees Annual Report for the year ended

31 December 2025

Conservation Awards

In 2025 we were able to support a total of eleven projects spread across seven countries, disbursing at total of \$35,496. This means that over the last 26 years nearly \$410,000 has been provided to support Neotropical bird conservation projects. Thanks to our major donors, namely: March Conservation Fund, Bryce Harrison, Suzanne Capewell, Mark and Mo Constantine, and PLJ Writings. We also received a substantial donation from Field Guide, which will go towards projects in 2026.

A document showing the projects supported can be downloaded as a PDF from our website, www.neotropicalbirdingandconservation.org

Attendance at Global Birdfair

NBC attended Global Birdfair at Oakham, UK in July 2025. This provided an opportunity to meet members of the general public and our own members in order to explain the need to conserve threatened Neotropical birds and the work NBC has accomplished in this field. We held our AGM on the Saturday evening and after the formal business enjoyed a talk from naturalist and author Nick Acheson on his time living in Bolivia and some ongoing conservation projects in the country.

NBC is grateful to Limosa/Wildwings for subsidising our attendance at this event as part of their commitment as Conservation Sponsor.

Avian Odyssey 2025 at the Natural History Museum (NHM)

Following on from 2024, NBC again attended this event organised by the BOC and the Natural History Museum, along with the other regional bird clubs, the RSPB, BTO, BirdLife International and the BBC Natural History Unit.

The theme this time was success stories from the world of conservation. NBC's talk was given by council member Dr. Lia Nahomi Kajiki, entitled 'A gaze into the curious world of Manakins'.

Spurn Migfest, September 2025

NBC took a stand at this popular autumn birding event held around Spurn Bird Observatory in East Yorkshire. The feel is more low key than Global Birdfair, but we were able to connect with serious birders, many of whom have visited or intend to visit the Neotropics. Costs of attendance were more than covered by the sale of raffle tickets, pin badge and donated books, returning a small profit on our efforts.

New NBC website

During 2025 we used funds donated by BWWC Foundation for the purpose of developing a new website for NBC, under the guidance of Norwich-based web developers Accent Design. The site went live late in the year and presents an attractive portal to the club and its activities. Streamlining the databases should make us more efficient in dealing with members and keeping in touch.

Membership of NBC

Membership of NBC stood at 504 by the year end.

Neotropical Birding and Conservation
Trustees Annual Report for the year ended
31 December 2025

Financial review

The charity's financial position at the end of the year ended 31 December 2025

The financial position of the charity at 31 December 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income	3,283	13,731
Unrestricted Revenue Funds available for the general purposes of the charity	62,017	62,504
Restricted funds	47,933	44,163
Total Funds (restricted and unrestricted)	109,950	106,667

Financial review of the position at the reporting date, 31 December 2025 .

The charity has made a surplus of income over expenditure during the year of £7,483. Of this, £1,000 is a donation for website improvements

Policies on reserves.

NBC's Council has adopted a policy of maintaining NBC's unrestricted funds at a level equivalent to at least one year's normal unrestricted expenditure. NBC's Council believes this provides appropriate and sufficient funds to continue the current activities of the charity in the event of a significant drop in funding or increase in expenditure. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly should such an event occur.

Grant making policy

Grants are made to fund ornithological and conservation projects in the Neotropics and are made both to locally based institutions (typically non-governmental organisations) and to individuals undertaking relevant research on threatened species or habitats. Preference is given to projects undertaken by Neotropical nationals and where NBC's contribution pays for a significant percentage of the work. In return for providing funding, NBC requests recipients to provide a paper for possible publication in *Cotinga* or *Neotropical Birding* detailing the results of the project.

Neotropical Birding and Conservation
Trustees Annual Report for the year ended
31 December 2025

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and 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 business;
- 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.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 June 2026

Signed on behalf of the trustees

Mr M D Dawson (Chair)

Mr R J Jeffers (Treasurer)
7 June 2026

Neotropical Birding and Conservation - Statement of Financial Activities for the year ended 31 December 2025

Statement of Financial Activities for the year ended 31 December 2025

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025 £	2025 £	2025 £	2024 £
Income & Endowments from:					
Donations & Legacies	A1	29,609	39,005	68,614	64,520
Expenditure on:					
Charitable activities	B2	20,635	25,445	46,080	43,238
Governance costs	B3	9,461	9,790	19,251	7,551
Total expenditure	B	<u>30,096</u>	<u>35,235</u>	<u>65,331</u>	<u>50,789</u>
Net income for the year		<u>(487)</u>	<u>3,770</u>	<u>3,283</u>	<u>13,731</u>
Net income after transfers	A-B-C	<u>(487)</u>	<u>3,770</u>	<u>3,283</u>	<u>13,731</u>
Net movement in funds		<u>(487)</u>	<u>3,770</u>	<u>3,283</u>	<u>13,731</u>
Reconciliation of funds:-					
Total funds carried forward	E	<u>(487)</u>	<u>3,770</u>	<u>3,283</u>	<u>13,731</u>

Neotropical Birding and Conservation - Balance Sheet as at 31 December 2025

			Unrestricted Fund	Restricted Fund	Total	
	SORP Note Ref	2025 £	2025 £	2025 £	2024 £	
Current assets	B					
Cash at bank and in hand	B4	71,775	47,933	119,708	119,495	
Creditors: amounts falling due within one year	6 C1	(9,758)		(9,758)	(12,828)	
Net current assets		62,017	47,933	109,950	106,667	
The total net assets of the charity		62,017	47,933	109,950	106,667	

The total net assets of the charity are funded by the funds of the charity, as follows:-

Earnings brought forward		62,504	44,163	106,667	92,936
Surplus for the year		(487)	3,770	3,283	13,731
Total charity funds		62,017	47,933	109,950	106,667

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr M D Dawson (Chair)

Trustee

Mr R J Jeffers (Treasurer)

Trustee

Approved by the board of trustees on 7 June 2026

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission for England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The trustees consider the charity to be a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2025

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2025

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described in Note 4.

Creditors and provisions

Creditors are reported if a liability exists in respect of future expenditure.

Cash at bank and in hand

Cash and bank balance represents cash and balances held in bank accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

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

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,200	960
Other creditors	3,778	4,578
Deferred income (2026 membership payments in advance)	4,780	7,290
	<u>9,758</u>	<u>12,828</u>

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2025

7 Guarantees made by the charity on behalf of trustees

No guarantees have been made on behalf of the trustees by the charity

8 Income and Expenditure account summary

	2025	2024
	£	£
Retained earnings at 1 January 2025	106,667	92,936
Surplus after tax for the year	3,283	13,731
Retained earnings at 31 December 2025	<u>109,950</u>	<u>106,667</u>

9 Post balance sheet events

There are no post Balance Sheet events to report.

10 No related party transactions

There are no related party transactions

11 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2025	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
Current Assets	71,775	47,933	119,708
Current Liabilities	(9,758)	-	(9,758)
	<u>62,017</u>	<u>47,933</u>	<u>109,950</u>
At 1 January 2025	Unrestricted funds	Restricted funds	Total Funds
	£	£	£
	<u>62,504</u>	<u>44,163</u>	<u>106,667</u>

12 Ultimate controlling party

The charity is under the control of its legal members.

Neotropical Birding and Conservation

Activity analysis of income and expenditure for the year ended 31 December 2025

13 Analysis of income by activity	SOFA ref	Unrestricted	Restricted	<i>Total</i>	
		Funds 2025	Funds 2025	2025 £	2024 £
Activity					
Donations and Legacies					
Donations		5,409	39,005	44,414	39,354
Advertising		1,400		1,400	2,350
Subscriptions		19,562		19,562	21,673
Raffle		831		831	672
Sale of merchandise		1,206		1,206	426
Interest income		1,201		1,201	45
Total Donations and Legacies	A2	29,609	39,005	68,614	64,520

14 Analysis of charitable expenditure by activity

Activity	Unrestricted	Restricted	<i>Total</i>	
	Funds 2025 £	Funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities				
Purchases	570	-	570	-
Publication costs	16,188	-	16,188	16,283
Postage	3,877	-	3,877	3,540
Grants to institutions	-	12,059	12,059	4,615
Grants to individuals	-	13,386	13,386	18,800
Total Charitable activities	20,635	25,445	46,080	43,238
	Unrestricted	Restricted	<i>Total</i>	
	Funds 2025	Funds 2025	Total 2025 £	Total 2024 £
Governance costs				
Bird fair, meetings and raffle	2,157	-	2,157	2,620
Insurance	192	-	192	181
Website expenses	609	9,000	9,609	606
Stationery & sundry expenses	642	-	642	630
Admin of conservation awards		499	499	499
Administration of membership	425	-	425	685
Foreign exchange loss	3,206	-	3,206	-
Bank charges	274	291	565	548
Stripe charges	756	-	756	822
Accountancy and legal fees	1,200	-	1,200	960
Total Governance costs	9,461	9,790	19,251	7,551

Neotropical Birding and Conservation

Activity analysis of income and expenditure for the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Summary				
Income	29,609	39,005	68,614	64,520
Charitable activities	(20,635)	(25,445)	(46,080)	(43,238)
Governance costs	(9,461)	(9,790)	(19,251)	(7,551)
Total Summary	<u>(487)</u>	<u>3,770</u>	<u>3,283</u>	<u>13,731</u>

15 Comparatives for the statement of financial activities for the calendar year to 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income and endowments:			
Income and endowments	30,195	34,325	64,520
Total expenditure:	<u>26,613</u>	<u>24,176</u>	<u>50,789</u>
Net income for the year	<u>3,582</u>	<u>10,149</u>	<u>13,731</u>
Net income after transfers	<u>3,582</u>	<u>10,149</u>	<u>13,731</u>
Net movement in funds	<u>3,582</u>	<u>10,149</u>	<u>13,731</u>
Reconciliation in funds			
Total funds carried forward	<u>3,582</u>	<u>10,149</u>	<u>13,731</u>