

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023
FOR
FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

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FOR THE YEAR ENDED 31 OCTOBER 2023

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FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 October 2023. 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 main purpose of the charity is the advancement of education and the arts, heritage, culture or science. The advancement of environmental protection or improvement.

Significant activities

To provide grants, donations and loans to individuals or organisations.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC018242

Principal address

Rosebank Cottage
30A High Row
Melsonby
Richmond
North Yorkshire
DL10 5LZ

Trustees

A Bennett
P M Ellis
Dr J M Reid
R M Wood (Finance Director)
I Cowgill
I J Andrews
D Barr (Chair)
M R Bolton
K Hall (Vice-Chair)
P V Harvey
G Tyler
H R Shaw

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

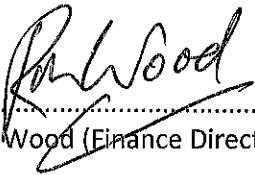
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 OCTOBER 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

Approved by order of the board of trustees on 15/7/24 and signed on its behalf by:



.....
R M Wood (Finance Director) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

I report on the accounts for the year ended 31 October 2023 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P. Cartwright

Momentum Taxation and Accountancy Ltd

P Cartwright
The Association of Chartered Certified Accountants

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

Date: *26/7/24*

**FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
EXPENDITURE ON			
Other		150	250
NET INCOME/(EXPENDITURE)		(150)	(250)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,845	5,095
TOTAL FUNDS CARRIED FORWARD		<u>4,695</u>	<u>4,845</u>

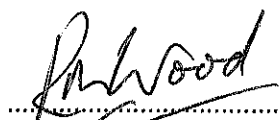
The notes form part of these financial statements

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

BALANCE SHEET
31 OCTOBER 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	4	6,215	6,215
Investments	5	30,135	29,137
		<u>36,350</u>	<u>35,352</u>
CREDITORS			
Amounts falling due within one year	6	(31,655)	(30,507)
		<u>4,695</u>	<u>4,845</u>
NET CURRENT ASSETS			
		<u>4,695</u>	<u>4,845</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>4,695</u>	<u>4,845</u>
NET ASSETS/(LIABILITIES)			
		<u>4,695</u>	<u>4,845</u>
FUNDS	7		
Unrestricted funds		<u>4,695</u>	<u>4,845</u>
TOTAL FUNDS		<u>4,695</u>	<u>4,845</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15/7/24 and were signed on its behalf by:



R.M Wood (Finance Director) - Trustee

The notes form part of these financial statements

**FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

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.

Taxation

The charity is exempt from 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.

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 October 2023 nor for the year ended 31 October 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 October 2023 nor for the year ended 31 October 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
EXPENDITURE ON	
Other	250
NET INCOME/(EXPENDITURE)	(250)
RECONCILIATION OF FUNDS	
Total funds brought forward	5,095
TOTAL FUNDS CARRIED FORWARD	4,845

4. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other debtors	6,215	6,215

**FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023**

5. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Listed investments	30,135	29,137

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	31,655	30,507

7. MOVEMENT IN FUNDS

	At 1/11/22 £	Net movement in funds £	At 31/10/23 £
Unrestricted funds			
General fund	4,845	(150)	4,695
TOTAL FUNDS	4,845	(150)	4,695

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(150)	(150)
TOTAL FUNDS	-	(150)	(150)

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/11/21 £	Net movement in funds £	At 31/10/22 £
Unrestricted funds			
General fund	5,095	(250)	4,845
TOTAL FUNDS	<u>5,095</u>	<u>(250)</u>	<u>4,845</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	(250)	(250)
TOTAL FUNDS	<u>-</u>	<u>(250)</u>	<u>(250)</u>

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

	At 1/11/21 £	Net movement in funds £	At 31/10/23 £
Unrestricted funds			
General fund	5,095	(400)	4,695
TOTAL FUNDS	<u>5,095</u>	<u>(400)</u>	<u>4,695</u>

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 OCTOBER 2023

7. MOVEMENT IN FUNDS - continued

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	-	(400)	(400)
TOTAL FUNDS	-	(400)	(400)

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 October 2023.

FAIR ISLE BIRD OBSERVATORY JOHN
HARRISON MEMORIAL FUND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 OCTOBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Total incoming resources	-	-
 EXPENDITURE		
Support costs		
Governance costs		
Accountancy and legal fees	150	250
Total resources expended	150	250
Net expenditure	(150)	(250)

This page does not form part of the statutory financial statements