

Charity number: 256936



Trustees' report and financial statements
for the year ended 31 December 2019

Sussex Ornithological Society (SOS)

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Sussex Ornithological Society

**Reference and administrative details of the charity, its Trustees and advisers.
For the year ended 31 December 2019**

Trustees

Alan Perry, President
Mike Russell, Chair(Member of Council)
Chris Davis, Secretary
Ted Merrikin, Treasurer
Peter Plant, Editor, Sussex Bird Report
Mark Mallalieu, Recorder
Richard Cowser, Conservation Officer
Anthony Holden, Newsletter Editor
Richard Black, Surveys and Projects Officer
Robert Yarham, Press and Publicity Officer
Jonathan Cook, Member of Council
Chris Lowmass, Member of Council
Jon Curson, Member of Council
Mya Bambrick, Member of Council

Charity Registered Number

256936

Principal office

27 Salisbury Road
Seaford
East Sussex
BN25 2BD

Accountants

Kreston Reeves LLP
Chartered Accountants
Springfield House
Springfield Road
Horsham
West Sussex
RH12 2RG

Sussex Ornithological Society

Chairman's statement

For the year ended 31 December 2019

In challenging times for wildlife in Sussex and beyond, the importance of the work of the Sussex Ornithological Society continues to increase and I'm proud to say that during 2019 the Society has met those challenges head on. We are maintaining our membership at just under 2,000 which gives the organisation the basis to carry out our work and then it is the huge numbers of hours donated by so many volunteers that enable us to achieve that work.

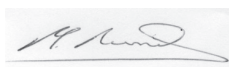
A fundamental function of SOS is to provide the scientific data for birds to inform the basis for their conservation in Sussex. Through organising specific county-based surveys to being involved with national ones we continue to provide solid evidence for particular species and general bird populations. In 2019, 340,000 records were added to the database, followed by the analysis, interpretation and finally the writing up and production of the Sussex Bird Report, a monumental task and once again achieving a truly outstanding publication.

Faced with huge development pressures right across the County, the Conservation team are putting in an enormous effort by liaising with local planners to ensure bird habitats are not harmed by potential developments. Through working with partners, identifying important wildlife sites and where necessary, making representations at Public Enquiries; as was the case in 2019 with the Lewes, Eastbourne and Wealden Local Plans. One of the Society's great strengths is working with partners and meetings during the year with other conservation organisations such as the South Downs National Park Authority, RSPB and Sussex Wildlife Trust, help achieve conservation aims on a broader front. By providing grants, we have encouraged individuals, small local organisations and community groups to undertake conservation projects.

The other main aim of the Society is to inform, educate and encourage interest of the general public about birds and their conservation in Sussex. Social media has become increasingly important in getting out the Society's message and informing about current bird news. Improvements to the website ensures that this remains at the core of public engagement activities whilst the newsletter is still of fundamental importance to the members. By welcoming Mya Bambrick onto Council during the year, we are also pleased to be supporting her ideas and initiatives to encourage greater involvement in SOS activities by younger members.

As ever, the Conference at the beginning of the year was filled to capacity and provided an array of interesting and challenging talks. Nicola Scothern, the new Regional Director of RSPB gave a very interesting summary of their strategy for the region at the AGM in April; whilst Pete Hughes from the Chichester Conservancy Council, gave an interesting update on the success of the tern rafts, which were funded by SOS, at the President's Evening in November. All this activity is underpinned by Council and the Committees to ensure that we comply with processes and procedures required by the Charities Commission. Following some questions raised at the 2018 AGM the President and Treasurer undertook a thorough review of the organisation's procedures to ensure that this was the case.

There is much more detail relating to all this work undertaken by the Society in this Report and in my first year as Chairman, I am proud to present the Annual Report for 2019.



Mike Russell

Chairman 05/02/2020

Sussex Ornithological Society

Trustees' report

For the year ended 31 December 2019

The Trustees present their annual report together with the financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2019.

Formed in 1962, the Sussex Ornithological Society has grown to become one of the largest county bird clubs in Great Britain with a current membership of approaching 2000. Members receive quarterly newsletters and a copy of the award winning Sussex Bird Report. Since inception the SOS has gifted in excess of £355,000 to a wide variety of projects within Sussex focussing mainly on conservation, and education relating to the county's avifauna.

Strategy

The objects of the Society are:

- To record and study wild birds in Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To encourage by the use of films, books, meetings, outings and other means:
 - (1) the study of birds in the field and ornithological science in general.
 - (2) the education of its members and the general public in ornithological science and the need for protection of wild birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'

A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Review and adjudicate on records of rare and difficult-to-identify species, and refer records for nominated species to the British Bird Record Centre (BBRC) for adjudication. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records, and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys, and carry out targeted recording or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.

B. To assist in the preservation of wild birds of Great Britain

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfil requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue the successful management of Charleston Reedbed and New Lake for conservation purposes.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

C. To encourage by the use of meetings, books, outings and other ways:

- the study of birds in the field and ornithological science in general
 - the education of its members and the general public in ornithological science and the need for the protection of wild birds and their habitats
1. Organise annual conference for members covering themes related to wildlife, particularly birds, which help to achieve the Society’s objects.
 2. Organise an annual programme of outings for members, covering the main birdwatching sites in Sussex.
 3. Encourage scientific study of birds through the publication of technical papers in the Bird Report and by providing financial support for ornithological research.
 4. Publish a quarterly newsletter to keep members informed of the Society’s work and to encourage them to help in Society activities. Encourage members to submit interesting articles for publication on county bird related subjects.
 5. Maintain website and social media for communicating with members and others.
 6. Support specific campaigns to educate the public on bird protection issues.

D. Resources

Continue to make best use of resources (money and people) which are means to achieve our ends.

1. Continue efficient financial administration of the Society and implement our Financial Strategy, and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form, including annual objectives.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

Annex

Financial Strategy

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

Achievements and performance

Main achievements of the charity

- The Annual New Year Bird Race in which 18 teams took place raised £2,747 including Gift Aid.
- The Annual SOS Conference held in January was well attended (241) with four speakers speaking on a variety of bird related subjects. The raffle raised £432.
- In September a new event was held, the SOS Fieldworkers meeting with 86 attendees including several non-member guests. This received very positive feedback.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over three hundred and forty thousand bird sightings were added to the data base in the year and we now hold almost 5 million records of Birds of Sussex.
- SOS donated £13,941 to worthy conservation causes during the year.
- The SOS Bird Report for 2018 was published at the end of November. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.

Financial Review

The income of the Charity was	£ 49,301 [2018: £64,838] and
expenditure was	£ 35,075 [2018: £71,663] giving a
net surplus/deficit for the year of	£ 14,226 [2018: £(6,824)]

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Council has established a Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council reviews the reserves level annually and limits commitments so that this level is maintained. Uncommitted and unrestricted funds at 31 December 2019 were £114,884. Taking account of our reserves policy funds available for conservation at year end were £88,320 (2018: £59,738).

The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisations for financing the purchase and development of nature reserves in the county, and other conservation projects.

Structure, governance and management

a. Constitution

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 24 in the Society's Rules. At every Annual General Meeting the Society shall elect the honorary officers and members of the Council for the ensuing year. All honorary officers and members of the council may serve for a maximum of five years rule 9(b) (iii), excepting the President who may serve for no more than 10 years.

c. Related party relationships

None

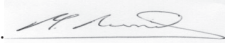
Principal risks and uncertainties

In September 2014 Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility.

The General Data Protection and Regulation came into effect in May 2018, SOS updated its Privacy Policy in September 2018.

Approved by order of the members of the board of Trustees' on 05/02/2020 and signed on their

behalf by:



Mike Russell Chairman.

Sussex Ornithological Society

Independent examiner's report

For the year ended 31 December 2019

Independent examiner's report to the Trustees' of Sussex Ornithological Society ('the charity')

We report to the charity Trustees' on our examination of the accounts of the charity for the year ended 31 December 2019.

Responsibilities and basis of report

As the Trustees' of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

We report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

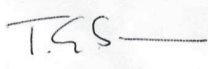
Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records of the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

We have completed our examination. We confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our work or for this report.



Signed: Tom Snow, Walnut House, 6A Brandyhole Lane, Chichester. PO19 5RJ

Dated: 25/01/2020



Signed: Andrew M Stringer, 4 The Gables, Nightingale Lane, Storrington . RH20 4TB

Dated: 31/01/2020

Sussex Ornithological Society

Statement of financial activities

For the year ended 31 December 2019

		Unrestricted funds 2019	Restricted funds 2019	Total funds 2019	Total funds 2018
	Note	£	£	£	£
Income from:					
Donations and legacies	3	16,846	1,260	18,106	33,276
Charitable activities	4	3,421	-	3,421	3,433
Other trading activities	5	3,691	-	3,691	4,704
Investments	6	2,050	-	2,050	1,887
Subscriptions	7	22,034	-	22,034	21,538
Total income		48,041	1,260	49,301	64,838
Expenditure on:					
Raising funds	8	141	-	141	196
Charitable activities	10	33,543	1,390	34,933	71,467
Total expenditure		33,685	1,390	35,075	71,663
Net movement of funds		14,356	(130)	14,226	(6,825)
Reconciliation of funds:					
Total funds brought forward		100,528	200	100,728	107,553
Net movement in funds		14,356	(130)	14,226	(6,825)
Total funds carried forward		114,884	70	114,954	100,728

The Statement of financial activities includes all gains and losses recognised in the year.

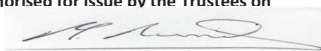
Sussex Ornithological Society

Balance sheet

As at 31 December 2019

	Note	2019 £	2018 £
Fixed assets		<u>-</u>	<u>-</u>
Current assets			
Debtors	18	636	278
Cash at bank and in hand		<u>120,189</u>	<u>123,847</u>
		120,825	124,125
Creditors: amounts falling due within one year	19	<u>(5,871)</u>	<u>(23,397)</u>
Net current assets		<u>114,954</u>	<u>100,728</u>
Total assets less current liabilities		<u>114,954</u>	<u>100,728</u>
Total net assets		<u>114,954</u>	<u>100,728</u>
Charity funds			
Restricted funds	21	<u>70</u>	<u>200</u>
Unrestricted funds	21	<u>114,884</u>	<u>100,528</u>
Total funds		<u>114,954</u>	<u>100,728</u>

The financial statements were approved and authorised for issue by the Trustees on 05/02/2020 and signed on their behalf by:



Chairman

The notes on pages 11 to 17 form part of these financial statements.

Notes to the financial statements
For the year ended 31 December 2019

1. General information

Sussex Ornithological Society is a charity registered in England and Wales.

The principal activity of the charity is the recording and study of wild birds and to assist in the conservation of wild birds of Great Britain.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Sussex Ornithological Society 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.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally to unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and 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 deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.9 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

3 . Income from donations and legacies

	<u>2019</u>	<u>2018</u>
	£	£
Donations and Gift Aid	7,106	7,925
Legacies	11,000	25,351

4 . Income from charitable events

Sales & Advertising in the Bird report	758	531
Sale of Bird conservation products (Nestboxes)	85	128
Conference & Meeting receipts	2,578	2,774

5 . Income from other trading activities

Bird Race,Raffles and sale of SOS baranded items	3,691	4,704
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6 . Investment income

	2,050	1,887
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7 . Membership subscriptions

	22,034	21,538
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8 . Expenditure on raising funds

	<u>2019</u>	<u>2018</u>
	£	£
Costs of raising voluntary income	141	196
Fundraising trading expenses	-	-
Other trading expenses	-	-

9 . Analysis of grants

	Unrestricted funds	Restricted funds	Designated funds	Total funds
	£	£	£	£
<u>2019</u>				
RSPB (Pulborough Brooks Rotavator)	8,650			8,650
Charleston Reedbed (Yearly rental)	1			1
RSPB (Chichester Peregrines)	500			500
Sun Bittern Media (Last Song of the Nightingale)			1,000	1,000
BH Sparrows (Year3)			1,000	1,000
Matt Kirk (Redstart nesting project)			1,400	1,400
Barn Owls		1,190		1,190
Swifts		200		200
Total	9,151	1,390	3,400	13,941
<u>2018</u>				
SWT (Grafham Common)	14,700			14,700
Charleston Reedbed (Yearly rental)	1			1
RSPB (Chichester Peregrines)	500			500
RSPB (Pagham Ferry Pool Hide)	20,000			20,000
Michelham Priory (Nest Boxes)			500	500
BH Sparrows (Year 2)			500	500
Karen Swann & BH Sparrows (Year 1)			1,443	1,443
RSPB (Jupps View repair Pulborough)	4,000			4,000
RSPB (Adur Turtle Dove project)	4,817			4,817
Chichester Harbour Conservancy (Tern rafts)	3,760			3,760
Barn Owls		320		320
Swifts		179		179
Total	47,778	499	2,443	50,720

10 . Analysis of expenditure on charitable activities

	Total Funds	Total Funds
	<u>2019</u>	<u>2018</u>
	£	£
Bird Report printing & delivery, conference & outings	11,323	11,589
Bird conservation grants made by the Society	13,941	50,720
Newsletter printing & Delivery, Web site & meeting costs	6,271	5,926
Administration Costs	3,321	3,119
Subscriptions to other bodies	77	113
	34,933	71,467

11 . Income from donations and legacies

	Unrestricted funds 2019 £	Restricted funds 2019 £	Designated funds 2019 £	Total funds 2019 £
Donations	1,178	1,260	-	2,438
Income Tax Recoverable	4,668	-	-	4,668
Legacies	11,000	-	-	11,000
	16,846	1,260	-	18,106

	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £
Donations	4,597	-	-	4,597
Income Tax Recoverable	2,652	630	46	3,328
Legacies	25,351	-	-	25,351
	32,600	630	46	33,276

12 . Income from charitable activities

	Unrestricted funds 2019 £	Total funds 2019 £	Unrestricted funds 2018 £	Total funds 2018 £
Income from advertising and sale of the Bird Report	758	758	531	531
Bird conservation, nest box contributions	85	85	128	128
Conference and meeting receipts	2,578	2,578	2,774	2,774
	3,421	3,421	3,433	3,433

13 . Income from other trading activities

	Unrestricted funds 2019 £	Total funds 2019 £	Unrestricted funds 2018 £	Total funds 2018 £
Bird race sponsorship	2,273	2,273	2,816	2,816
Income Tax Recoverable	474	474	639	639
Proceeds of raffles	432	432	700	700
Sales of SOS branded items	363	363	435	435
Sales of donated goods	15	15	85	85
Bird report DVD sales	135	135	29	29
	3,691	3,691	4,704	4,704

14 . Analysis of expenditure by activities

	Grants 2019 £	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
Bird Report printing & delivery, conference & outings	-	11,323	-	11,323
Bird conservation donations made by the Society	13,941	-	-	13,941
Newsletter printing & Delivery, Web site & meeting costs	-	6,271	-	6,271
Administration costs	-	-	3,321	3,321
Subscriptions to other bodies	-	-	77	77
	13,941	17,594	3,398	34,933

	Grants 2018 £	Activities undertaken directly 2018 £	Support costs 2018 £	Total funds 2018 £
Bird Report printing & delivery, conference & outings	-	11,589	-	11,589
Bird conservation donations made by the Society	50,720	-	-	50,720
Newsletter printing & Delivery, Web site & meeting costs	-	5,926	-	5,926
Administration costs	-	-	3,119	3,119
Subscriptions to other bodies	-	-	113	113
	50,720	17,515	3,231	71,467

Analysis of administration costs

	Total funds 2019 £	Total funds 2018 £
Postage and telephone	509	284
Printing and stationery	1,279	1,290
Insurance	335	303
Awards	-	121
Sundries	418	1,120
Kreston Reeves Accountancy	780	-
	3,321	3,119

15 . Expenditure on charitable activities-direct costs

	Unrestricted funds 2019 £	Restricted funds 2019 £	Designated funds 2019 £	Total funds 2019 £
Bird report printing and postage	9,491	-	-	9,491
Conference expenses	1,712	-	-	1,712
Outings	120	-	-	120
Website	393	-	-	393
Newsletter Publication	3,386	-	-	3,386
Newsletter Delivery	2,167	-	-	2,167
Cost of running meetings	325	-	-	325
	17,594	-	-	17,594
	Unrestricted funds 2018 £	Restricted funds 2018 £	Designated funds 2018 £	Total funds 2018 £
Bird report printing and postage	9,609	-	-	9,609
Conference expenses	1,880	-	-	1,880
Outings	100	-	-	100
Website	402	-	-	402
Newsletter Publication	3,319	-	-	3,319
Newsletter Delivery	2,050	-	-	2,050
Cost of running meetings	155	-	-	155
	17,515	-	-	17,515

16 . Independent examiner's remuneration

The Independent examiner's remuneration of £ NIL (2018: £NIL)

17 . Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018: £ NIL).

During the year ended 31 December 2019, no Trustee expenses have been incurred (2018: £NIL).

18 . Debtors

	2019 £	2018 £
Due within one year		
Other debtors	636	278
	636	278

19 . Creditors:Amounts falling due within one year

	2019 £	2018 £
Other creditors	3,254	21,003
Accruals and deferred income	2,617	2,394
	5,871	23,397

20 . Financial Instruments

	2019 £	2018 £
Financial assets		
Financial assets measured at fair value through income and expenditure	120,189	123,847

Financial assets measured at fair value through income and expenditure comprise:

Barclays Current Account	1,132	1,228
Barclays Deposit Account	1,011	612
Cambridge and Counties Deposit Account	45,697	44,864
United Trust Bank Deposit Account	70,154	69,008
Virgin Money easy access Deposit Account	2,195	8,135

21 . Statement of funds

Statement of funds - current year

	Balance at 01-Jan 2019	Income	Expenditure	Transfers in/out	Balance at 31-Dec 2019
Unrestricted funds					
Designated funds					
Life Members Fund	4,958	1,600	-	(786)	5,772
Conservation Fund	5,423	-	(3,400)	-	2,023
	10,381	1,600	(3,400)	(786)	7,795
General funds					
General funds - all funds	90,147	46,441	(30,285)	786	107,089
Total Unrestricted funds	100,528	48,041	(33,685)	-	114,884
Restricted funds					
Conservation Fund	200	1,260	(1,390)	-	70
Total of funds	100,728	49,301	(35,075)	-	114,954

Statement of funds - prior year

	Balance at 01-Jan 2018	Income	Expenditure	Transfers in/out	Balance at 31-Dec 2018
Unrestricted funds					
Designated funds					
Life Members Fund	4,334	1,300	-	(676)	4,958
Conservation Fund	7,820	46	(2,443)	-	5,423
	12,154	1,346	(2,443)	(676)	10,381
General funds					
General funds - all funds	95,330	62,862	(68,721)	676	90,147
Total Unrestricted funds	107,484	64,208	(71,164)	-	100,528
Restricted funds					
Conservation Fund	69	630	(499)	-	200
Total of funds	107,553	64,838	(71,663)	-	100,728

Unrestricted funds

The unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds

The restricted funds are available for the purpose of funding the support of Barn Owls and Swifts in the county.

Designated funds

Life members designated funds relate to membership of the society for life.

The income is recognised in full when received but is recorded in a designated fund and released equally to unrestricted funds in the 12 years starting with the year of receipt.

Conservation designated funds relate to funding small projects aimed at the education of the public for the benefit of the Birds of Sussex.

Transfer between funds

During the year £786 (£676:2018) was transferred from the Life Membership fund to General Fund. This is in accordance with the Society's policy.

22 . Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets (Cash + Debtors)	120,755	70	120,825
Creditors due within one year	(5,871)	-	(5,871)
Total	114,884	70	114,954

Analysis of net assets between funds - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Current assets	123,925	200	124,125
Creditors due within one year	(23,397)	-	(23,397)
Total	100,528	200	100,728

23 . Related party transactions

Nil

24 . Controlling party

The charity is governed by the Trustees who do not consider there to be one controlling party.



