

Charity number: 256936



Trustees' report and financial statements  
for the year ended 31 December 2021

# 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 2021**

<b>Trustees</b>	Alan Perry, President Mike Russell, Chair (Member of Council) Alan Swetman, Secretary (appointed 7 May 2021) Ted Merrikin, Treasurer Mark Mallalieu, Editor, Sussex Bird Report David Campbell, Recorder (appointed 7 May 2021) Richard Cowser, Conservation Officer Martin Daniel, Newsletter Editor Matt Twydell, Surveys and Projects Officer Jonathan Cook, Member of Council Jon Curson, Member of Council Mya Bambrick, Member of Council Chris Davis, (resigned 7 May 2021) Peter Plant, (resigned 7 May 2021) Robert Yarham, (resigned 7 May 2021)
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**Charity Registered Number      256936**

**Principal office                      10 Hills Road  
Steyping  
West Sussex  
BN44 3QG**

**Registered office                      Blessings  
Barns Farm Lane  
Storrington  
Pulborough  
West Sussex  
RH20 4AH**

**Independent examiners              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 2021**

Everyone hoped that the Covid-19 pandemic would have disappeared by the end of 2021 but sadly this wasn't the case, so the Society had to adapt and continue to carry out our work while many restrictions were still in place. Some lifting of restrictions meant that we were able to reinstate activities that were suspended so it was rewarding to be able to continue and complete surveys and to be able to offer guided walks for our members again.

Despite the restrictions the enthusiasm and knowledge of our officers and volunteers used the technology and devised new ways of delivering our work to help the birds of Sussex. Our membership rose by the end of the year thanks to largely an excellent set of zoom talks organised by Mark Mallalieu that attracted hundreds of viewers and helped raise the profile of the society. Also new members were encouraged to join by the offer of three Sussex Bird Reports. Tim Squire also organised an excellent conference again by zoom which was also very successful.

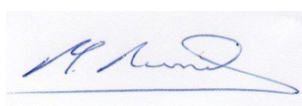
There were several changes in members of Council as many had reached the end of their term. Chris Davis stood down as secretary, but we were pleased that Alan Swetman offered his services as a replacement much to our relief. Peter Plant's term ended as Bird Report Editor and was replaced by Mark Mallalieu, a particularly smooth transition as the Report when published was of the usual extremely high quality that people have come to expect of the Society. David Campbell stepped up to replace Mark as Recorder while still retaining his role as the Swift Project Officer. Finally, Robert Yarham's term as Publicity Officer ended and a replacement has yet to found. The Society owes a huge debt of thanks to all these retiring members during their time in office.

Restrictions didn't mean that threats to our countryside and birds receded and our Conservation Team under the leadership of Richard Cowser continued to work tirelessly along with their Sussex conservation organisation partners to object to activities and development applications where birds and their habitats are threatened. A particular proposal that arose in 2021 is for a huge CenterParcs development in a designated AONB and on Ancient Woodland which has involved an enormous amount of time to prepare the case, along with our partners, to fight this very damaging proposal.

Our communication with members and the public continued to increase during the year through our Website, Twitter and Facebook platforms, while Council embarked on a process as to how the organisation is going to reach and engage with the wider audiences in the future that will enable us to continue to grow our membership and remain the important society that we are in providing the basis for the conservation of our birds in Sussex.

Our success could not be achieved without the dedication, expertise, enthusiasm, and hard work of so many volunteers who help keep the Society working to the high standard we have always exhibited. The reports contained within illustrate how successful we have been and therefore I am very proud to present this Annual Report to our members.

Mike Russell Chairman  
07/03/2022



# **Sussex Ornithological Society**

## **Trustees' report For the year ended 31 December 2021**

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The Trustees present their annual report together with the financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2021

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 over £413,000 to a wide variety of projects within Sussex focusing 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 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 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, using 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 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

- Despite Covid restrictions the Annual New Year Bird Race, in which 15 teams took place raised £1,592 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was conducted this year by Zoom over two evenings. Four very interesting talks were given by members and guest speakers.
- The Society organised a series of online talks on a variety of ornithological topics which reached out to a wider audience. A YouTube channel was set up on which all talks held by the Society were recorded so those unable to watch at the time were able to view later.
- During the year surveys of Marsh Tit, Turtle Dove, Kittiwakes, Honey-buzzard, Dartford Warbler and Nightjar were led and supported by SOS. Our Swift Champion was very active throughout the county in promoting interest and action on Swift Conservation.
- 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 919,000 bird sightings were added to the data base this year, and we now hold nearly 7 million records of Birds in Sussex.
- SOS donated £7,817 to worthy conservation causes during the year.
- The SOS Bird Report for 2020 was published during 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 £ 35,487 [2020: £39,362] and expenditure was £ 30,075 [2020: £71,905] giving a net surplus/(deficit) for the year of £5,412 [2020: (£32,543)]**

#### 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, despite restrictions to the operation of the Society caused by the Covid-19 pandemic. 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 (excluding the life members fund) at 31 December 2021 were £80,436. Taking account of our reserves policy funds available for conservation at year end were £43,599 (2020: £40,614). 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. Management**

The entire business of the Society shall be managed by a council consisting of the Honorary Officers and not less than three or more than six other members of the Society.

### **c. 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) (i) excepting the President who may serve for no more than 10 years.

### **d. Training of Trustees**

Towards the end of the Honorary Officers tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### **e. Related party transactions**

During the year three Trustees made donations without conditions to the Charity totalling £120.

### **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 Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b3) (iii) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found.

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

### **The Society's response to Coronavirus**

Council has been assessing the Covid-19 situation on a regular basis. During the year all face-to-face events of the Society were cancelled in line with Government guidelines. The AGM, Annual Conference and Council meetings were held remotely by Zoom. Virtual talks will be held during the early part of the year. Guided walks which are scheduled will only take place if the Government guidelines allow.

Approved by order of the members of the board of Trustees on 07/03/2022 and signed on their

behalf by:



Mike Russell Chairman.



## **Independent Examiner's Report to the Trustees of Sussex Ornithological Society (SOS)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 18.

### **Responsibilities and basis of report**

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 Act').

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me 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.

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.

Signed



Sarah Ediss FCA

Horsham Office

Date: 16 March 2022

# Sussex Ornithological Society

## Statement of financial activities for the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies(inc Gift Aid)	3	8,288	1,469	9,757	7,178
Charitable activities	4	887	-	887	3,678
Other trading activities	5	1,642	-	1,642	4,278
Investments	6	1,422	-	1,422	1,850
Membership subscriptions	7	21,779	-	21,779	22,378
<b>Total income</b>		<b>34,018</b>	<b>1,469</b>	<b>35,487</b>	<b>39,362</b>
<b>Expenditure on:</b>					
Raising funds	8	-	-	-	928
Charitable activities	10	28,969	1,106	30,075	70,977
<b>Total expenditure</b>		<b>28,969</b>	<b>1,106</b>	<b>30,075</b>	<b>71,905</b>
<b>Net movement of funds</b>		<b>5,049</b>	<b>363</b>	<b>5,412</b>	<b>(32,543)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		82,287	123	82,410	114,954
Net movement of funds		5,049	363	5,412	(32,543)
<b>Total funds carried forward</b>		<b>87,336</b>	<b>486</b>	<b>87,822</b>	<b>82,410</b>

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

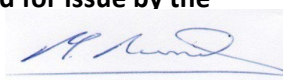
The notes on pages 11-18 form part of these financial statements

# Sussex Ornithological Society

## Balance Sheet As at 31 December 2021

	Note	2021 £	2020 £
<b>Current assets</b>			
Debtors	19	522	429
Cash at bank and in hand		97,545	129,166
		<u>98,067</u>	<u>129,595</u>
Creditors: amounts falling due within one year	20	<u>(10,245)</u>	<u>(47,185)</u>
<b>Net current assets</b>		<u>87,822</u>	<u>82,410</u>
<b>Total assets less current liabilities</b>		<u>87,822</u>	<u>82,410</u>
<b>Net current assets</b>		<u>87,822</u>	<u>82,410</u>
<b>Charity funds</b>			
Restricted funds	22	486	124
Unrestricted funds	22	87,336	82,286
<b>Total funds</b>		<u>87,822</u>	<u>82,410</u>

The financial statements were approved and authorised for issue by the Trustees on 07/03/2022 and signed on their behalf by:



Mike Russell Chairman

The notes on pages 11 to 18 form part of these financial statements.

**Notes to the financial statements.**  
**For the year ended 31 December 2021**

**1. General information**

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

**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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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.

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.

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.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

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.

## **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.

## **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 are 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 are 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 are sufficient with the level of reserves for the charity to continue as a going concern.

	<u>2021</u>	<u>2020</u>
	£	£
<b>3 . Income from donations and legacies</b>		
Donations and Gift Aid	9,757	7,178
	<u>9,757</u>	<u>7,178</u>
<b>4 . Income from charitable events</b>		
	<u>2021</u>	<u>2020</u>
	£	£
Sales of, & Advertising in the Bird Report	887	844
Sale of Bird conservation products(Nestboxes)	-	170
Conference & Meeting receipts	-	2,664
	<u>887</u>	<u>3,678</u>
<b>5 . Income from other trading activities</b>		
	<u>2021</u>	<u>2020</u>
	£	£
Bird Race,Gift Aid,Raffles and sale of SOS branded items	1,642	4,278
<b>6 . Investment Income</b>		
	<u>2021</u>	<u>2020</u>
	£	£
Interest on Deposit Accounts	1,422	1,850
<b>7 . Income from subscriptions</b>		
	<u>2021</u>	<u>2020</u>
	£	£
Membership subscriptions	21,779	22,378
<b>8 . Expenditure on raising funds</b>		
	<u>2021</u>	<u>2020</u>
	£	£
Raising voluntary income (Purchase of SOS branded Items)	-	928
	<u>-</u>	<u>928</u>

**9 . Analysis of grants**

**2021**

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Charleston Reedbed (Yearly rental)	1	-	1
SWT Amberley Wildbrooks (Habitat management)	710	-	710
RSPB Medmerry Tern Project	6,000	-	6,000
Barn Owls	-	1,000	1,000
Swifts		106	106
<b>Total</b>	<u>6,711</u>	<u>1,106</u>	<u>7,817</u>

**2020**

RSPB Pulborough Brooks (Bio-Diversity project)	10,000	-	10,000
Charleston Reedbed (Yearly rental)	1	-	1
SWT Amberley Wildbrooks (Habitat management)	21,185	-	21,185
RSPB Broadwater Warren (Lake restoration)	15,000	-	15,000
RSPB (Chichester Peregrines)	500	-	500
Barn Owls	-	990	990
Lewes Swift Society (Nest boxes and sound equipment)	860	-	860
RSPB (Deer fencing at Rowlands Wood and Broadwater Warren)	2,594	-	2,594
<b>Total</b>	<u>50,140</u>	<u>990</u>	<u>51,130</u>

**10 . Analysis of expenditure on charitable activities**

	Total Funds	Total Funds
	<u>2021</u>	<u>2020</u>
	£	£
Bird Report printing & delivery, Conference & Survey Trips	7,945	10,476
Bird conservation grants made by the Society (Note 9)	7,817	51,130
Newsletter printing & delivery, Web site & meeting costs	8,080	6,259
Accountancy, Admin costs & purchase of branded goods.	6,136	2,988
Subscriptions to other bodies	96	124
	<u>30,075</u>	<u>70,977</u>

# 11 . Income from donations and legacies

	Unrestricted funds	Restricted funds	Total funds
	<u>2021</u>	<u>2021</u>	<u>2021</u>
	£	£	£
Donations	2,931	1,469	4,400
Income tax recoverable (Gift Aid)	5,357	-	5,357
Legacies	-	-	-
	<u>8,288</u>	<u>1,469</u>	<u>9,757</u>

	Unrestricted funds	Restricted funds	Total funds
	<u>2020</u>	<u>2020</u>	<u>2020</u>
	£	£	£
Donations	1,707	1,043	2,750
Income Tax Recoverable (Gift Aid)	4,428	-	4,428
Legacies	-	-	-
	<u>6,135</u>	<u>1,043</u>	<u>7,178</u>

# 12 . Income from charitable activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Income from advertising and the sale of the Bird Report	887	887	844	844
Bird conservation and nest box contributions	-	-	170	170
Conference and meeting receipts	-	-	2,664	2,664
	<u>887</u>	<u>887</u>	<u>3,678</u>	<u>3,678</u>

# 13 . Income from other trading activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	<u>2021</u>	<u>2021</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Bird race sponsorship	1,340	1,340	2,629	2,629
Income tax recoverable(Gift Aid)	250	250	632	632
Proceeds of raffles	-	-	469	469
Sales of SOS branded items	52	52	548	548
	<u>1,642</u>	<u>1,642</u>	<u>4,278</u>	<u>4,278</u>

# 14 . Analysis of expenditure by activities

	Grants	Activities undertaken directly	Support costs	Total costs
	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>
	£	£	£	£
Bird Report printing & delivery, conference & outings	-	7,945	-	7,945
Bird conservations donations made by the Society	7,817	-	-	7,817
Newsletter printing & delivery, Web site and meeting costs	-	8,081	-	8,081
Administration costs	-	-	6,136	6,136
Subscriptions to other bodies	-	-	96	96
	<u>7,817</u>	<u>16,026</u>	<u>6,232</u>	<u>30,075</u>

	Grants	Activities undertaken directly	Support costs	Total costs
	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>
	£	£	£	£
Bird Report printing & delivery, conference & outings	-	10,476	-	10,326
Bird conservations donations made by the Society	51,130	-	-	51,130
Newsletter printing & delivery, Web site and meeting costs	-	6,259	-	6,409
Administration costs	-	-	2,988	2,988
Subscriptions to other bodies	-	-	124	124
	<u>51,130</u>	<u>16,735</u>	<u>3,112</u>	<u>70,977</u>



# 15 . Analysis of administration costs

	Total Costs	Total Costs
	<u>2021</u>	<u>2020</u>
	£	£
Printing, postage and stationery	1,777	1,829
Insurance	96	90
Awards, photo competition & Sundries	376	129
Accountancy	3,887	941
	<u>6,136</u>	<u>2,988</u>

# 16 . Expenditure on charitable activities-direct costs

	Unrestricted funds	Restricted funds	Total funds
	<u>2021</u>	<u>2021</u>	<u>2021</u>
	£	£	£
Bird Report printing and postage	7,645	-	7,645
Conference expenses	-	-	-
Survey Expenses	300	-	300
Website	314	-	314
Newsletter publication	3,765	-	3,765
Newsletter delivery	3,246	-	3,246
Cost of running meetings	755	-	755
	<u>16,026</u>	<u>-</u>	<u>16,026</u>

	Unrestricted funds	Restricted funds	Total funds
	<u>2020</u>	<u>2020</u>	<u>2020</u>
	£	£	£
Bird Report printing and postage	8,745	-	8,745
Conference expenses	1,582	-	1,582
Survey Expenses	150	-	150
Website	441	-	441
Newsletter publication	2,637	-	2,637
Newsletter delivery	2,766	-	2,766
Cost of running meetings	414	-	414
	<u>16,735</u>	<u>-</u>	<u>16,735</u>

# 17 . Independent examiner's remuneration

The Independent examiner's remuneration of £1,800 (2020:£1,800)

# 18 . Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or benefits (2020: £NIL)

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020: £NIL)

# 19 . Debtors: Due within one year

	<u>2021</u>	<u>2020</u>
	£	£
Other debtors	204	429
	<u>204</u>	<u>429</u>

<u>2021</u>	<u>2020</u>
£	£

# 20 . Creditors: Amounts falling due within one year

Other creditors	10,245	47,185
	<u>10,245</u>	<u>47,185</u>

## 21 . Financial Instruments

	<u>2021</u>	<u>2020</u>
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure comprise cash and bank at hand.	97,545	129,166

## 22 . Statement of funds

Statement of funds-current year	Balance at <u>01-Jan</u> <u>2021</u>	Income	Expenditure	Transfers In/out	Balance at <u>31-Dec</u> <u>2021</u>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Life Members fund	6,400	1,450	-	(950)	6,900
Conservation fund	2,023	-	-	-	2,023
	8,423	1,450	-	(950)	8,923
<b>General fund</b>					
General funds-all funds	73,864	32,568	(28,969)	950	78,413
<b>Total Unrestricted funds</b>	82,287	34,018	(28,969)	-	87,336
<b>Restricted funds</b>					
Conservation fund	123	1,469	(1,106)	-	486
<b>Total of funds</b>	82,410	35,487	(30,075)	-	87,822
Statement of funds-previous year	Balance at <u>01-Jan</u> <u>2020</u>	Income	Expenditure	Transfers In/out	Balance at <u>31-Dec</u> <u>2020</u>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Life Members fund	5,772	1,500	-	(872)	6,400
Conservation fund	2,023	-	-	-	2,023
	7,795	1,500	-	(872)	8,423
<b>General fund</b>					
General funds-all funds	107,088	36,819	(70,915)	872	73,864
<b>Total Unrestricted funds</b>	114,883	38,319	(70,915)	-	82,287
<b>Restricted funds</b>					
Conservation fund	70	1,043	(990)	-	123
<b>Total of funds</b>	114,954	39,362	(71,905)	-	82,410

### Unrestricted funds

The unrestricted funds are available for the use at the discretion of the Trustees in the 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 is 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 £950 (2020: £872) was transferred from the Life Membership fund to the General Fund.

This is in accordance with the Society's policy.

## 23 . Analysis of net assets between funds

### Analysis of net assets between funds-current year

	Unrestricted funds <u>2021</u>	Restricted funds <u>2021</u>	Total funds <u>2021</u>
	£	£	£
Current assets	97,581	486	98,067
Creditors due within one year	(10,245)	-	(10,245)
<b>Total</b>	<b>87,336</b>	<b>486</b>	<b>87,822</b>

### Analysis of net assets-prior year

	Unrestricted funds <u>2020</u>	Restricted funds <u>2020</u>	Total funds <u>2020</u>
	£	£	£
Current assets	129,472	123	129,595
Creditors due within one year	(47,185)	-	(47,185)
<b>Total</b>	<b>82,287</b>	<b>123</b>	<b>82,410</b>

## 24 . Related party transactions

During the year three Trustees made donations without conditions to the Charity totalling £120.

## 25 . Controlling party

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