

Charity number: 256936



Trustees' report and unaudited financial statements
for the year ended 31st December 2023

Sussex Ornithological Society (SOS)

Contents

	Page
Reference and administrative details of the charity, its Trustees, and advisers	2
Chair of Council's statement	3
Trustees' report	4-7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11-18

Sussex Ornithological Society

Reference and administrative details of the charity, its Trustees, and advisors, for the year ended 31 December 2023.

Chris Corrigan, President
Clare Buckle, Chair of Council (appointed 1 April 2023)
Alan Swetman, Secretary
Ted Merrikin, Treasurer
Mark Mallalieu, Chair of Scientific, Editor of the Sussex Bird Report
Jonathan Cook, Chair of Membership & Publicity
Jon Curson, Member of Council
Mya Bambrick, Member of Council
Katie Nethercoat, Member of Council
Pat Wilder, Member of Council (Co-opted 25 April 2023)
Elsa Heath, Member of Council (appointed 1 April 2023)
Tony Benton, Member of Council (appointed 1 April 2023)
Susan Kerry-Bedell, Member of Council (Co-opted 28 Dec 2023)
Richard Cowser (deceased 16 February 2023)
David Campbell (resigned 1 April 2023)
Martin Daniel (resigned 1 April 2023)
Matt Twydell (resigned 1 April 2023)

Charity Registered Number	256936
Principal office	10 Hills Road Steyning West Sussex BN44 3QG
Registered office	Blessings Barns Farm Lane Storrington Pulborough West Sussex RH20 4AH
Independent examiner	Lucy Hammond BSc FCA Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ

Sussex Ornithological Society

Chair's statement for the year ended 31 December 2023

2023 began with another successful new year bird race, which raised almost £1,500 for the Society. Then at the end of January we were delighted to hold our first in person conference since 2020 with 150 members attending an excellent day at a new venue, Oathall Community College. At the end of the conference Stonechat awards for long service to the Society were given to Chris Davis, David Howey, and Conservation Officer Richard Cowser.

We were very sad when both David and Richard died the following month and in June the Society lost another key figure when Dr Barrie Watson, Vice President, and a member of the Society from day one, also passed away. Members of the Society were able to read some lovely tributes to them in the spring, summer, and autumn newsletters.

At the AGM in April, the Society's new rules were approved by members, with 52 attending the meeting at the Adastral Hall in Hassocks. Mike Russell stood down as Chair following the completion of his five-year term of office and Matt Twydell and Martin Daniel also left Council as outside commitments took them away from Sussex. We are very grateful to them for their contribution to the Society. The new rules made changes to those positions that automatically sit on Council which now consists of just five specific positions, Chair of Council, Treasurer, Secretary, and the Chairs of both the Scientific and the Membership and Publicity committees. In addition, we can have between five to eight others who are 'ordinary' Members of Council. With three such Members being re-elected (Jon Curson, Mya Bambridge and Katie Nethercoat), Elsa Heath and Tony Benton were voted in as additional ordinary Council Members bringing the total number of trustees following the AGM to ten. The new rules are the result of a great deal of work behind the scenes and we are extremely grateful to Richard Cowser and Mark Mallalieu for driving this forward, and to Nick Rutter for his legal advice. Nick had indicated that he intended to step aside as the Society's Legal Advisor once the new rules were in place. Council would like to thank Nick for his work on behalf of the Society over the years. We are fortunate that during the year Andrew Armitage volunteered to take Nick's place as the Society's Legal Advisor. Following AGM business, those present were treated to a fascinating talk by Penny Green, Ecologist at the Knepp Estate.

A key focus for Council this year has been ensuring that risk is well managed. If the number of trustees were to fall below the minimum of ten, Council's ability to manage the Society's affairs would be severely restricted. We therefore co-opted both Pat Wilder and Susan Kerry Bedell to Council during the year, and now have 12 trustees. Other risk management activities included updating our risk register and putting in place regular monitoring and reviews, we refreshed the Society's Strategy, reviewed our insurance provision, and put in place secure cloud storage for the Society's documents. We are now working on a programme of updated risk assessments for our activities. In May we joined the National Council for Voluntary Organisations (NCVO) which provides advice and best practice guidance to voluntary organisations and charities. As a result of this we introduced new policies including Volunteering, Equality Diversity & Inclusion (EDI), Health & Safety and Safeguarding policies. The new volunteering and EDI policies allow us to advertise volunteer vacancies on platforms that were previously unavailable to us, and this has already proved fruitful.

In September a very successful Membership Strategy Day was held at the Pavilion in Lewes, organised by Jonno Cook - chair of our Membership and Publicity committee, and facilitated by Sue Walsh. The focus of the day was to think creatively about ways we can increase our membership and maximise our impact in support of our objectives. Our new Health & Safety and Safeguarding policies, as well as being best practice for charities, put us in a good position for the ambitions we have for extending our activities to a wider membership, and working with other like-minded organisations.

It has been another successful year for SOS, as a direct result of the dedication, passion, and hard work of those who help keep the Society running to a high standard and sincere thanks are owed to everyone who has supported the Society this year.

Clare Buckle, Chair of Council

Clare Buckle

11/03/2024

Sussex Ornithological Society

Trustees' report for the year ended 31 December 2023

The Trustees present their annual report together with the unaudited financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2023.

Formed in 1962, the Sussex Ornithological Society "(SOS)" has grown to become one of the largest county bird clubs in Great Britain with a current membership of 2,084. Members receive quarterly newsletters and a copy of the Sussex Bird Report. Since inception the SOS has gifted over £466,000 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 the county of Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To engage, inspire and educate people to enjoy, appreciate and understand 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. 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.
5. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Birds Rarities Committee (BBRC) for adjudication.

Sussex Ornithological Society

B. To assist in the conservation of the 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 management of Charleston Reedbed and New Lake for conservation purposes when necessary and appropriate.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

C. To engage, inspire and educate people to enjoy, appreciate and understand birds and their habitats

1. Organise an annual conference covering themes related to wildlife, particularly birds, which will help to achieve the Society’s objects.
2. Organise an annual programme of outings, covering the main birdwatching sites in Sussex.
3. Encourage scientific study of birds through the publication of papers in the Sussex 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 inspire them to help in survey work and other 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 and involve the public on wildlife (mainly avian) issues.

D. Resources

We will continue to make best use of resources (money and people, all of whom are Volunteers), and we will:

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 and is reviewed annually.
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.

Sussex Ornithological Society

Achievements and performance

Main achievements of the charity

- The Annual New Year Bird Race, in which 16 teams took part raised £1,484 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was held at a new venue, Oathall College, Haywards Heath with 150 members attending.
- The Society during the year updated its Risk Management Policy, refreshed the Society's Strategy and introduced Volunteering, Equality, Diversity and Inclusion (EDI), Health and Safety and Safeguarding policies. In September a Membership Strategy Day was held focusing on creative ways to increase our membership.
- During the year surveys of Breeding Nightjars and the regular Sussex Winter Birds were led and supported by SOS. Members also supported surveys run by other organisations throughout the year.
- Our Swift and Hirundine champions were very active throughout the year in promoting interest and action in the county.
- 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 641,000 bird sightings were added to the database this year, and we now hold over 7.35 million records of Birds of Sussex.
- SOS donated £31,342 to worthy conservation causes during the year.
- The SOS Bird Report for 2022 was published during November 2023. 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	£76,884	[2022: £39,232]	and
expenditure was	£62,075	[2022: £50,431]	giving a
net surplus/(deficit) for the year of	£14,809	[2022: (11,199)]	

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 update 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 designated life members fund) on 31 December 2023 were £84,350 (2022: £68,206). Taking account of our reserves policy funds available for conservation at year end were £35,319 (2022: £28,660). 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.

Sussex Ornithological Society

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, with subsequent amendments and additions.

b. Management

The entire business of the Society shall be managed by a council consisting of five Honorary Officers and not less than five or more than eight 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 25 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 term of five years rule 9(a) 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 one Trustee made donations without conditions to the Charity amounting to £50.

f. 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(b) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found or not more than 10 years of their appointment.

The General Data Protection Regulation came into effect in May 2018, SOS updated its Privacy Policy in September 2018. During 2023 the Society introduced new policies comprising of Equality, Diversity and Inclusion, Volunteering, Health and Safety and Safeguarding policies.

Approved by order of the members of the board of Trustees on 11/03/2024 and signed on their

behalf by:

Clare Buckle

Chair of Council

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 2023 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.

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed



Lucy Hammond Bsc FCA

9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

Date: 12 March 2024

Sussex Ornithological Society

Statement of financial activities for the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:						
Donations, legacies and Gift Aid	3	47,450	-	-	47,450	11,132
Charitable activities	4	2,453	-	-	2,453	816
Other trading activities	5	2,229	-	-	2,229	1,988
Investments	6	4,268	-	-	4,268	1,379
Membership subscriptions	7	20,485	-	-	20,485	23,917
Total income		76,884	-	-	76,884	39,232
Expenditure on:						
Raising funds	8	266	-	-	266	864
Charitable activities	10	61,044	-	455	61,499	49,567
Depreciation on Society's equipment	24	310	-	-	310	-
Total expenditure		61,620	-	455	62,075	50,431
Net movement of funds		15,264	-	(455)	14,809	(11,199)
Reconciliation of funds:						
Total funds brought forward		66,169	9,999	455	76,623	87,822
Net movement of funds		15,264		(455)	14,809	(11,199)
Transfer between funds		2,917	(2,917)	-	-	-
Total funds carried forward		84,350	7,082	-	91,432	76,623

Balance Sheet
As at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Equipment owned by the Society	19	1,600	-
Current assets			
Debtors	20	3,509	1,330
Cash at bank and in hand		<u>133,231</u>	<u>104,038</u>
		<u>136,740</u>	<u>105,368</u>
Creditors: amounts falling due within one year	21	<u>(46,908)</u>	<u>(28,745)</u>
Net current assets		<u>91,432</u>	<u>76,623</u>
Total assets less current liabilities		<u>91,432</u>	<u>76,623</u>
Net current assets		<u>91,432</u>	<u>76,623</u>
Charity funds			
Restricted funds	22	-	455
Designated funds	22	7,082	9,999
Unrestricted funds	22	84,350	66,169
Total funds		<u>91,432</u>	<u>76,623</u>

The financial statements were approved and authorised for issue by the Trustees on 11/03/2024 and signed on their behalf by: *Clare Buckle* Clare Buckle
Chair of Council

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

Sussex Ornithological Society

Notes to the financial statements. For the year ended 31 December 2023

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 from designated funds to general 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 recognized 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 because 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.

2.10 Fixed Assets and Depreciation

Equipment with a value of under £2,500 pounds when purchased will be depreciated over a five-year period.

	<u>2023</u>	<u>2022</u>
	£	£
3 . Income from donations and legacies		
Donations and legacies(inc Gift Aid)	47,450	11,132
	<u>47,450</u>	<u>11,132</u>
4 . Income from charitable events		
	<u>2023</u>	<u>2022</u>
	£	£
Sales of, & Advertising in the Bird Report	849	743
Sale of Bird conservation products(Nestboxes)	-	-
Conference & Meeting receipts	1,604	73
	<u>2,453</u>	<u>816</u>
5 . Income from other trading activities		
	<u>2023</u>	<u>2022</u>
	£	£
Bird Race (inc Gift Aid), Raffles and sale of SOS branded items	2,229	1,988
6 . Investment Income		
	<u>2023</u>	<u>2022</u>
	£	£
Interest on Deposit Accounts	4,268	1,379
7 . Income from subscriptions		
	<u>2023</u>	<u>2022</u>
	£	£
Membership subscriptions	20,485	23,917
8 . Expenditure on raising funds		
	<u>2023</u>	<u>2022</u>
	£	£
Raising voluntary income (Purchase of SOS branded Items)	266	864
	<u>266</u>	<u>864</u>
9 . Income from donations and legacies		

	Unrestricted funds	Restricted funds	Total funds
	<u>2023</u>	<u>2023</u>	<u>2023</u>
	£	£	£
Donations	2,714	-	2,714
Income tax recoverable (Gift Aid)	4,736	-	4,736
Legacies	40,000	-	40,000
	<u>47,450</u>	<u>-</u>	<u>47,450</u>

	Unrestricted funds	Restricted funds	Total funds
	<u>2022</u>	<u>2022</u>	<u>2022</u>
	£	£	£
Donations	2,686	-	2,686
Income Tax Recoverable (Gift Aid)	5,446	-	5,446
Legacies	3,000	-	3,000
	<u>11,132</u>	<u>-</u>	<u>11,132</u>

10 . Income from charitable activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
	£	£	£	£
Income from advertising and the sale of the Bird Report	849	849	743	743
Bird conservation and nest box contributions	-	-	-	-
Conference and meeting receipts	1604	1604	73	73
	<u>2,453</u>	<u>2,453</u>	<u>816</u>	<u>816</u>

11 . Income from other trading activities

	Unrestricted funds	Total funds	Unrestricted funds	Total funds
	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
	£	£	£	£
Bird race sponsorship	1,244	1,244	1,382	1,382
Income tax recoverable(Gift Aid)-Bird race	240	240	315	315
Proceeds of raffles	415	415	-	-
Sales of SOS branded items	330	330	291	291
	<u>2,229</u>	<u>2,229</u>	<u>1,988</u>	<u>1,988</u>

12 . Analysis of grants

	Unrestricted funds £	Restricted funds £	Total funds £
2023			
RSPB Broadwater Warren Goat Grazing Project	5,770	-	5,770
Charleston Reedbed	1,861	-	1,861
Swift Conservation	1,158	455	1,613
SWT Waltham Brooks Nofence grazing project	9,025	-	9,025
SWT Iping, Stedham Common, Burton Mill Pond Project	11,074	-	11,074
Barn Owls	1,000	-	1,000
Arundel B-BOS Swifts at Climping	998	-	998
	30,887	455	31,342

	Unrestricted funds £	Designated funds £	Total funds £
2022			
Matt Kirk-Redstart Nest Box Observation Project	338	-	338
Brighton House Sparrows Yr 3	(1,000)	-	(1,000)
Swift Conservation	-	285	285
RSPB-Pagham Harbour Ferryfield Project	20,000	-	20,000
Coombe Valley Countryside Park-Carp Clearance Project	2,500	-	2,500
Barn Owls	-	1,000	1,000
RSPB-Broadwater Warren Goat Grazing Project	1,840	-	1,840
Charleston Reedbed Yearly rental & wood for decking	179	-	179
Nightingale Survey	720	-	720
	24,578	1,285	25,863

13 . Analysis of expenditure on charitable activities

	Total Funds 2023 £	Total Funds 2022 £
Bird Report printing & delivery, Conference & Survey Trips	10,154	9,081
Bird conservation grants made by the Society (Note 9)	31,342	25,863
Newsletter printing & delivery, Web site & meeting costs	11,879	9,225
Accountancy and Admin costs	7,584	5,316
Subscriptions to other bodies	540	82
	61,499	49,567

14 . Analysis of expenditure by activities

	Grants	Activities undertaken directly	Support costs	Total costs
	2023 £	2023 £	2023 £	2023 £
Bird Report printing & delivery, conference & surveys		10,154		10,154
Bird conservation donations made by the Society	31,342			31,342
Newsletter printing & delivery, Web site and meeting costs		11,879		11,879
Administration costs			7,584	7,584
Subscriptions to other bodies			540	540
	31,342	22,033	8,124	61,499

	Grants	Activities undertaken directly	Support costs	Total costs
	2022 £	2022 £	2022 £	2022 £
Bird Report printing & delivery, conference & outings	-	9,081	-	9,081
Bird conservation donations made by the Society	25,863	-	-	25,863
Newsletter printing & delivery, Web site and meeting costs	-	9,225	-	9,225
Administration costs	-	-	5,316	5,316
Subscriptions to other bodies	-	-	82	82
	25,863	18,306	5,398	49,567

15 . Analysis of administration costs

	Total Costs	Total Costs
	<u>2023</u>	<u>2022</u>
	£	£
Printing, postage and stationery	3,805	2,395
Insurance	229	96
Awards, photo competition, consulting & Sundries	99	315
Accountancy	3,451	2510
	<u>7,584</u>	<u>5,316</u>

16 . Expenditure on charitable activities-direct costs

	Unrestricted funds	Restricted funds	Total funds
	<u>2023</u>	<u>2023</u>	<u>2023</u>
	£	£	£
Bird Report printing and postage	9,468	-	9,468
Conference expenses	686	-	686
Survey Expenses	-	-	-
Website	1,189	-	1189
Newsletter publication	4,200	-	4,200
Newsletter delivery	5,731	-	5,731
Cost of running meetings	759	-	759
	<u>22,033</u>	<u>-</u>	<u>22,033</u>

	Unrestricted funds	Restricted funds	Total funds
	<u>2022</u>	<u>2022</u>	<u>2022</u>
	£	£	£
Bird Report printing and postage	8,751	-	8,751
Conference expenses	150	-	150
Survey Expenses	180	-	180
Website	1,048	-	1048
Newsletter publication	3,900	-	3,900
Newsletter delivery	4,012	-	4,012
Cost of running meetings	264	-	264
	<u>18,305</u>	<u>-</u>	<u>18,305</u>

17 . Independent examiner's remuneration

The Independent examiner's remuneration of £2,400 (2022:£2,200)

18 . Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or benefits (2022: £NIL)

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022: £NIL)

	<u>2,023</u>
	£
19 . Tangible Fixed Assets	
Cost Brought Forward at 1 Jan 2023	-
Additions	<u>1,910</u>
Cost Carried Forward at 31 Dec 2023	<u>1,910</u>
Depreciation Brought Forward at 1 Jan 2023	
Charged in the year	<u>310</u>
Cost Carried Forward at 31 Dec 2023	<u>310</u>
Net Book Value at 31 December 2023	<u>1,600</u>

20 . Debtors: Due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Other debtors	<u>3,509</u>	<u>51</u>
Accrued Income	<u>-</u>	<u>1,279</u>
	<u>3,509</u>	<u>1,330</u>

	<u>2023</u>	<u>2022</u>
	£	£
21 . Creditors: Amounts falling due within one year		
Accrued Grants	41,438	25,785
Accruals and deferred income	5,470	2,960
	<u>46,908</u>	<u>28,745</u>

Deferred income relates to conference fees and membership paid in advance.

22 . Statement of funds

Statement of funds-current year	Balance at	Income	Expenditure	Transfers	Balance at
	01-Jan			In/out	31-Dec
	2023				2023
Unrestricted funds					
Designated funds					
Life Members fund	7,962	-	-	(880)	7,082
Conservation fund	2,037	-	-	(2,037)	-
	<u>9,999</u>	<u>-</u>	<u>-</u>	<u>(2,917)</u>	<u>7,082</u>
General fund					
General funds-all funds	<u>66,169</u>	<u>76,884</u>	<u>(61,620)</u>	<u>2,917</u>	<u>84,350</u>
Total Unrestricted funds	<u>76,168</u>	<u>76,884</u>	<u>(61,620)</u>	<u>-</u>	<u>91,432</u>
Restricted funds					
Conservation fund	<u>455</u>	<u>-</u>	<u>(455)</u>	<u>-</u>	<u>-</u>
Total of funds	<u>76,623</u>	<u>76,884</u>	<u>(62,075)</u>	<u>-</u>	<u>91,432</u>

Statement of funds-previous year	Balance at	Income	Expenditure	Transfers	Balance at
	01-Jan			In/out	31-Dec
	2022				2022
Unrestricted funds					
Designated funds					
Life Members fund	6,900	2,150	-	(1,088)	7,962
Conservation fund	2,054	1,267	(1,285)	-	2,037
	<u>8,954</u>	<u>3,418</u>	<u>(1,285)</u>	<u>(1,088)</u>	<u>9,999</u>
General fund					
General funds-all funds	<u>78,413</u>	<u>35,814</u>	<u>(49,146)</u>	<u>1,088</u>	<u>66,169</u>
Total Unrestricted funds	<u>87,367</u>	<u>39,232</u>	<u>(50,431)</u>	<u>-</u>	<u>76,168</u>
Restricted funds					
Conservation fund	<u>455</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>455</u>
Total of funds	<u>87,822</u>	<u>39,232</u>	<u>(50,431)</u>	<u>-</u>	<u>76,623</u>

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 Peregrines and Swifts in the county. During the year £455 was paid out of the Restricted fund towards the Swift projects.

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.

Transfer between funds

During the year £880 (2022: £1,088) was transferred from the Life Membership fund to the General Fund. This is in accordance with the Society's policy.

During the year £2,037 was transferred from the Designated Conservation Fund to the General Fund to help fund Barn Owl and Swift projects.

23 . Analysis of net assets between funds

Analysis of net assets between funds-current year

	Unrestricted funds <u>2023</u>	Restricted funds <u>2023</u>	Total funds <u>2023</u>
	£	£	£
Current assets	138,340	-	138,340
Creditors due within one year	(46,908)	-	(46,908)
Total	91,432	-	91,432

Analysis of net assets-prior year

	Unrestricted funds <u>2022</u>	Restricted funds <u>2022</u>	Total funds <u>2022</u>
	£	£	£
Current assets	104,913	455	105,368
Creditors due within one year	(28,745)	-	(28,745)
Total	76,168	455	76,623

24 . Related party transactions

During the year 1 Trustee made donations without conditions to the Charity totalling £50 (2022: two Trustees made donations totalling £100). There are no other related party transactions requiring disclosure.

25 . Controlling party

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