

LIPU UK
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
for the year ended 30 June 2025

Registered Charity Number 1081826

NG Community Accounting Services
Jubilee House, Doddington
Lincoln
LN6 4RS

Contents

	Page
Trustees and Other Information	1
Trustees' Annual Report	2-11
Independent Examiner's Report	12
Receipts and Payments Account	13
Statement of Assets and Liabilities	14
Notes to the Accounts	15

Trustees and Other Information

Information

LIPU-UK, c/o Fernwood, Doddington Road, Whisby, Lincs, LN6 9BX is registered with the Charity Commission (No 1081826) and is constituted by a Deed of Trust.

Trustees

The charity is administered by trustees who form an Executive Committee. Committee members during this financial year were:

Matthew Hines	Chair Person
David Lingard	Secretary/Treasurer
Patricia Dugard	Member
Shirley Lingard	Member
Lesley Tompkins	Member

Independent Examiner

Nicole Gray (MAAT)
NG Community Accounting
Jubilee House
Lincoln Road
Doddington
LN6 4RS

Trustees Report

for the Year Ended 30th June 2025

The Trustees present their Report together with the Financial Statements of the Charity for the year from 1st July 2024 to 30th June 2025.

Objective and Aims

LIPU was founded in Italy in 1965 and, in 1989, a British section, LIPU-UK, was formed and based initially in Chelmsford. In 2000, LIPU-UK was registered in England as a charity. Its objectives remain unchanged and consist of providing financial support and any other assistance which will further the aims of LIPU in its work of bird protection and conservation. Each year, the British section agrees with LIPU directors in Parma a set of projects for which it commits to raise funds and those funds are transferred to Italy in June at the end of the financial year.

Public Benefit

Italy has a poor record of compliance with European Directives regarding protection of wildlife, habitat and biodiversity and any improvement will bring a clear benefit to the citizens of Europe, both within and outside of, the European Community. LIPU-UK has complied with the requirements of the Charities Act 2011 in having due regard to public benefit guidance published by the Charity Commission.

Your Trustees

There has been no change in personnel or offices since last year's Annual Report.

Trustees are appointed by the Executive Committee usually, but not exclusively, from the membership of LIPU-UK and are offered induction training by the Secretary and/or other trustees prior to their first attendance at a trustees' meeting.

Project progress in 2024/25

This year's report on achievements is based on information provided by Claudio Celada, LIPU Nature Conservation Director, notably reports to the LIPU-UK Trustees' meetings.

1) Bird Hospitals

LIPU-UK has, for many years, helped various bird hospitals, or Recovery Centres, with the provision of consumable items; in some years more substantial funding has been provided to selected centres, depending on what funding is (or is not) available from other sources such as local government. In 2022/23, LIPU-UK funds (€7,000), were again provided to support this important work. No further commitment was necessary for 2024/25 or 2025/26, because, for the time being at least, the Bird Hospitals are being fully funded from public funds. LIPU will continue to monitor the situation and LIPU-UK stand prepared to renew funding should it prove necessary.

2) Protecting Bonelli's Eagle and Lanner Falcon nesting sites, Sicily.

Over the past year, LIPU has continued to monitor the nests of the two species in a number of Sicilian provinces. In 2024/25, LIPU-UK funds (€7,000), were again provided to support this important work.

The study area for Bonelli's Eagle in central-eastern Sicily extends between the provinces of Catania, Enna, Caltanissetta and Messina and includes the entire plain of Catania and the hilly areas bordering it. In 2024, 9 additional pairs were monitored compared to 2023. In total 18 breeding pairs fledged a total of 12 chicks; a reproductive success rate of 0.67.

Lanner Falcon monitoring in Sicily was reported for 2024. In South-eastern Sicily, the 2024 data indicate a clear and alarming confirmation of the extremely critical conservation status of this species: none of the sites monitored were active, and in 13 out of 18 the Peregrine Falcon is currently established. In Central-eastern Sicily, LIPU report a disastrous situation : of the 50 or so historical sites monitored, only 7 were occupied. Of the 7 pairs monitored, two did not breed and 5 fledged 13 young. Despite surveillance at the nests and the application of photo-traps to reduce/block the theft of eggs and nestlings, the population of this now extremely rare *feldeggii* subspecies seems to be increasingly at risk of extinction.

Between March and May 2025, monitoring was carried out at the breeding sites of the Bonelli's Eagle and Lanner Falcon in eastern Sicily with the ultimate objective of safeguarding the nests. The final report from LIPU's volunteers is awaited.

In 2025/26 LIPU UK have allocated €7,000 for nest monitoring by volunteers to protect both species in Sicily and Lanner Falcon in Apulia.

3) Anti-Poaching activities

LIPU-UK has supported LIPU's anti-poaching activities for many years, including €10,000 in 2024/25.

In 2024, LIPU continued a range of measures. In May 2024, at the technical round table on the wild Turtle Dove management plan LIPU strongly supported an European Commission call for the suspension of Turtle Dove hunting for 2024. Eight press releases were issued, 4 on anti-poaching activities (Delta Po, Strait of Messina, South Sardinia, Seizure of Thrushes), 3 on sustainable hunting and 1 on violation of the Birds Directive. In Calabria in April, an event over two days promoted birdwatching during raptor migration, included the use of places that were once used for poaching. In Sardinia, a two-week surveillance camp in April-May, was organised in cooperation with the Carabinieri Forestali.

During the camp, information was provided on the flow of migratory passages, any gunshots heard and other useful information to prevent acts of poaching (presence of cars in suspicious areas, strangers under observation, etc.). Activities also took place in coordination with other associations in the area. During the camp, 12,082 migrating birds of prey were observed, 8 volunteers took part in the activities.

In June, LIPU volunteers took part in a large operation by the Carabinieri Forestali aimed at combating the illegal trade in live decoys. A total of 763 live and 164 dead birds (including Song Thrushes and Blackbirds) were seized along with 2,400 counterfeit rings, 48 nets and 6 electronic decoys. 14 persons were reported to the police.

In late August LIPU volunteers supported the forest police for 6 days in activities against illegal bird trapping. In the course of the operation, 4 poachers were reported, 104 traps were confiscated, 200 dead birds (Pied Flycatcher, Chaffinch, Robin, Siskin, Tree Pipit) and 30 live birds (Song Thrush, Blackbird, Fieldfare, Tree Pipit) were also seized.

LIPU-UK have agreed to allocate €10,000 in 2025/26 to support LIPU rangers and co-finance anti-poaching activities at poaching blackspots (Brescia Pre Alps and Po Delta).

4) Monitoring raptor migration: Messina Strait

LIPU-UK has funded monitoring of the raptor spring migration across the Messina strait for many years. LIPU-UK provided €10,000 in 2024/25 and made a further commitment of €10,000 for 2025/26.

Spring monitoring of migrating birds was conducted by two experienced observers on the Calabrian side of Messina Strait, in cooperation with the Ornithologica and Medraptors associations. Between 15th March and 31st May 2025 over 38,000 raptors were recorded. The bulk of this number were made up of Honey Buzzards, Marsh Harriers and Black Kites. In addition, over 17,000 Bee-eater and about 800 storks were observed.

Only 1064 individuals are observed simultaneously at the two sites, showing that it is crucial to monitor both sites at the same time (one along the coast and one further inland) in order to get an overall idea of raptor migration. The Strait of Messina is confirmed as the most important Italian bottle-neck for raptor migration (at least 50,000 raptors migrating in spring).

5) Red-footed Falcon in Parma province

LIPU-UK continue our long-term support (€6,000 in 2024/25) of Red-footed Falcon conservation around Parma, which holds the most important breeding population in Italy. The 2023 breeding survey identified a total of 109 pairs, fledging 317 chicks. 4 GPS-GSM units were purchased, to be fitted in 2024.

In 2024, 134 pairs were monitored, of which 90 were in nest boxes (11 more than 2023) and 44 (14 more than in 2023) in natural nests. 365 chicks fledged. 40 new artificial nests were installed.

LIPU-UK has committed €6,000 for 2025/26 to continue monitoring of breeding success and to track movements of 4 individuals.

6) Kentish Plover in Sardinia

Since 2019/20, LIPU-UK has funded survey work (€5,000 in 2024/25) to understand better the breeding population of Kentish Plover in Sardinia, the key Italian region for the species. Human disturbance is thought to be major factor in the decline of this beach-nesting species but data were limited. A very detailed report on survey results was provided to the Trustees in 2023.

During 2024, LIPU volunteers traversed 60km of beaches to check for the presence of the Kentish Plover and apply safety measures to the nests. Monitoring was completed in 35 areas on the Tyrrhenian and Ionian coasts. The research effort was high, lasting from February to August, involving 615 hours worked and 170 visits. A total of 17 nests were found at 8 different sites. Significant threats were encountered in many locations including mechanical beach cleaning; transit of motor vehicles; presence of wastes, especially plastic and fishing lines; presence of fishermen, sportsmen, bathers; loose dogs; sporting events and beach concerts.

During 2025 a national census of the species was carried out by the CNCF (National Conservation Committee Kentish Plover). Monitoring of the species was carried out by LIPU in Calabria (coastal habitats) and Sardinia (beaches and coastal wetlands).

LIPU UK have allocated €10,000 to support continuing survey work in 2025/26.

7) Continuation of Monitoring of Important Bird Areas, Local Conservation Groups and Key Biodiversity Areas.

This project has been funded for a number of years including a commitment of €18,000 for 2024/25.

A huge milestone was reached on 1 October 2024, as LIPU handed over the IBA update to BirdLife International. In 2002 there were 172 IBAs occupying 6,909,900 hectares (covering 16.3% of the Italian land area and 3.7% of the pelagic area). In 2023/24, an enormous amount of work was done to upgrade the Italian IBAs, which resulted in both updated perimeters and ornithological data associated with the IBAs themselves. This has increased from 172 IBAs in 2002 to 249 IBAs with a total extension of 9,396,410 hectares (plus 2,486,510 marine hectares). In total, in 2024, IBAs cover 23.0% of the Italian land area and 4.7% of the pelagic area.

LIPU are now proceeding to:

- Issue the Final report of the updated IBAs, including GIS digitisation and production of cartographic images; profiling of current and future climate predictions (2040) using IPCC protocols; and a list of present bird biodiversity;

- Complete initial preparatory scientific work on national IBAs, such as: i) changes in avifauna over the period 2002-2024; ii) ranking of IBAs using a set of cost/benefit indicators;
- In collaboration with the University of Rome assess the merits of the KBAs project, participating in the development of a methodology and the creation and integration of IBA maps, sensitivity mapping together with other working groups (botanists, herpetologists, etc.) for the entire Italian territory.

LIPU UK have allocated €20,000 to support the programme in 2025/26. Additional field work will be carried out during the 2025 breeding season, in targeted candidate sites, in order to fill in the gaps in knowledge. In addition, LIPU intend to start work on the KBAs (Key Biodiversity Areas) and produce scientific articles on the results of the 2024 update. Policy work seeking to obtain the protection of some target IBAs will also be funded.

8) Collared Pratincole

The Piana di Gela agricultural plain in Sicily holds the largest Italian population of Collared Pratincole (included on the Italian Red List). As truly natural habitats have declined, their ground nesting colonies are found increasingly on agricultural land. When LIPU started to monitor the colony on the Piana di Gela they found that late spring ploughing was causing numerous breeding failures. As a delay of only 10-15 days would permit successful fledging, local farmers were approached through a door-to-door information and awareness campaign. In 2018 the first direct actions saved part of the colony and in spring 2019, all of the landowners agreed to postpone ploughing, saving the entire colony. In 2019 55-60 breeding pairs were detected and in 2020, about 73 females laid eggs and hatching was verified in at least 40 nests. In April 2021, LIPU volunteers found 35-40 breeding pairs in two discrete areas; agreement was reached with landowners not to disturb these areas until the young had fledged. 2023, was a difficult year; torrential rains in May and June limited nesting with only two small colonies identified of 15-20 and 25 pairs, fledging only 14 young. The adult census was 90-110 individuals, suggesting at least 20 pairs whose nesting site was not discovered, and a total of 60-65 pairs in the Gela Plain in 2023.

LIPU continue to monitor the size of the breeding population, breeding location and reproductive success, liaising with land owners to protect nests where possible. In 2023/24 and 2024/25, LIPU-UK provided €3,000 to support this effort.

The Gelo Wetlands are an important foraging area and the farmers of the Agricultural Society La Cicogna Bio, agreed to leave some ploughed plots free in 2024 to favour the presence of the species. Another small foraging area has also been located near an artificial pond near the SP10.

2024 survey work identified two breeding sites. At the first, occupied by 8 pairs, prompt engagement with the landowner prevented disturbance and at least four chicks fledged. At the other site, 10 pairs managed to fledge only 3 young. There were no failures, damage or disturbances by farmers. The total estimate for the entire Gela plain is now 22 pairs.

LIPU-UK have made a further commitment of €3,000 for 2025/26.

9) Montagu's Harrier in Marche region

The Montagu's Harrier is a little-studied species in Italy. Its population is mainly concentrated in central Italy and its stronghold is mainly located between the Marche and Tuscany. The species nests on the ground in wheat fields or hay meadows. This often results in the loss of eggs or chicks if mowing is carried out before the young are hatched. For this reason, the Pesaro and Viterbo delegations of Lipu (the latter for at least 22 years) instigated a protocol for identifying nests at risk in order to protect them. In Pesaro province, the field work was coordinated with the University of Urbino. In 2023/24, LIPU-UK contributed €10,000 to this programme. A further commitment of €13,000 was made in 2024/25.

LIPU UK have agreed to allocate a provisional budget of €15,000 for 2025/26. This will fund €5,000 for nest protection in Viterbo province, €2000 for Foggia province and €8,000 for GPS-GSM systems to study the movements of the two populations. However, these goals may be met by LIPU participation in a conservation project through the French Ecotone Foundation, in collaboration with two other BirdLife partners: Nabu and LPO. In this case, the support offered by LIPU-UK will not be necessary.

Local Conservation Groups

In 2016, LIPU launched the Local Conservation Groups project. Its goal was to create a network of volunteers that can contribute to the long-term monitoring and surveillance of Natura 2000 sites and the dissemination of knowledge on the Natura 2000 network among local communities. The Local Conservation Groups (LCG) use standardized methods to collect data that are useful to assess the conservation status of bird species of Community interest, i.e. those listed under Annex I of the Birds Directive and migratory birds that make regular stopovers at the site. These data are made available to the managing authorities of the Natura 2000 sites and to ISPRA (Istituto superiore per la protezione e la ricerca ambientale), the Italian institute for environmental protection and research. LIPU-UK provided €5,000 to help fund these groups in 2023/24 and 2024/25, No further funding was requested for 2025/26.

Reducing Mediterranean bycatch of vulnerable marine bird species

The impact of bycatch by fishery is a constant and important threat to marine birds in the Mediterranean. Shearwaters, Cormorants, and Gulls are among the most impacted species. LIPU-UK funds have enabled LIPU to co-finance the project, partially funded by a private foundation (MAVA). The project is intended to devise and test practical measures which fishing boats can use at sea to reduce bycatch. The monitoring involved two separate methodologies to evaluate bycatch in terms of type of gear and seabird species: on-board observations and interviews with fishermen.

Building on funded work in the previous years, LIPU-UK provided € 10,000 in 2024/25 to co-finance continued data collection in Linosa and Lampedusa (the most important Scopoli's Shearwater Mediterranean colony) and for policy work at the EU and national level.

In 2024, 13 fishing trips employing various techniques were monitored. Seabird bycatch was reported only for drifting longlines (20 birds of two species: Scopoli's Shearwater and Yellow-legged Gull). In 2024, 51 interviews took place with professional and recreational fishermen operating OTB, LLD, LLS or LHP. All interviews were carried out in person following a standardized questionnaire and a list of photos of the most common seabird species. Captains were asked to report an average incidence of seabird bycatch per fishing trip. In addition, questions were also related to fisheries dynamics.

In various events, LIPU has raised awareness on the issue of seabird bycatch with drifting longline and which species can be unintentionally captured. This has included promotion of the best technical measures known to mitigate seabird bycatch during drifting longline operations. Building on previous events, in September 2024, the final workshop of the "Monitoring Seabird Bycatch in the Pelagie Archipelago" project was jointly organized by LIPU and the Shipowners' Association.

For 2025/26: LIPU-UK have agreed to allocate €10,000 for continuation of data collection in Linosa and Lampedusa and to support policy work at the EU and national level.

10) Little Bustard in Sardinia

Monitoring the threatened and relict population of the Little Bustard in Sardinia was funded with €10,000 in each of 2023/24 and 2024/25. The Little Bustard (*Tetrax tetrax*) is a steppe bird adapted to agro-pastoral ecosystems in Western Europe, and is one of those many farmland species declining due to changes in agricultural production systems. In Italy, the species has now disappeared from the mainland and is present (and declining) only in Sardinia, with about 12 identified subpopulations, two of which are estimated to hold about 2/3 of the total numbers in Sardinia. Information on the status and trends of the entire population of the species in Sardinia is lacking, hindering the implementation of any evidence-based conservation schemes. The aims of the proposed project are to estimate current numbers of the 12 sub-populations of Little Bustard in Sardinia, derive population trends and set up a regular monitoring scheme for the species.

In the survey work in 2023 a total of 218 singing males were identified. In 2024, LIPU launched a groundbreaking GPS tracking project on male Little Bustards in Sardinia. The field campaign in April 2024, was a major success, thanks in part to the expertise of Spanish colleagues from IMEDEA-CSIC, who provided invaluable guidance on capturing and GPS tagging Little Bustards, fostering international collaboration and enhancing the local team's skills.

Tagging of two males in the core area of Abbasanta Plain SPA has yielded fascinating insights into their breeding and post-breeding behaviours; novel information for Sardinia. LIPU are able to track movements weekly and are collecting critical data on group composition, including sex and age, which will contribute to understanding of population dynamics and breeding success. In 2025, LIPU continued to apply GPS to breeding males in 3 different areas in the central-northern part of Sardinia. During the field campaign from April to May 6 GPSs were applied and 1 replaced. It is anticipated that the first results of the 2025 post-breeding movements of the tagged specimens will be reported on in October 2025.

Further monitoring is proposed to understand better spatial distribution of the population over the annual cycle, in order to understand associated threats. In 2025/26, LIPU-UK have agreed to provide a further €10,000 to this important project.

11) Climate Change Education / Green Future Citizens

The Trustees recognise that education has a key role to play in conservation. Accordingly, in 2020/21 LIPU-UK agreed to fund the cost of 2 educators dedicated to this project (one in Lombardy and one in Tuscany). The funding was continued in 2021/22, 2022/23 and 2023/24 (€5,000) with a commitment to the same funding in 2024/25. No further request was made for 2025/26.

Financial Review

a) Income

At the end of the financial year we had received £68,666 (2023/2024: £90,904; 2022/23: £85,231; 2021/22: £233,665; 2020/21 £107,200; 2019/20: £114,066). A substantial portion of this total were from Trusts, Funds and Foundations (including AISPA, the Duncan Louis Stewart Foundation and the Peter Smith Charitable Fund for Nature) totalling £18,500, for which the Trustees express their sincere gratitude. We have never actively solicited legacies but we do record, with thanks, legacies from the Davey, Wrapson and Hinds estates. As ever, LIPU-UK's membership responded to the annual appeal with great generosity. Other valuable contributions were the Annual Draw and Gift Aid.

b) Expenditure

This was £6,839 (2023/24: £6,783; 2022/23: £5,826; 2021/22: £4,621; 2020/21: £6,381), representing 10% (2023/24: 7.5% 2022/23: 7%; 2021/22: 2%; 2020/21: 6%) of income. LIPU-UK has an informal, desirable target of 10%. LIPU-UK continues consistently to meet this target. Once inflation is factored in, real spending actually decreased slightly compared to 2023/24. Such limited expenditure is only made possible by the entirely voluntary efforts of the Trustees, notably the Treasurer/Secretary.

c) LIPU Project Funding

In June 2025, the Trustees approved the allocation of €115,000 (including membership dues) to LIPU to progress project funding in 2025/26. This was partially met through a transfer of £73,332.76 in July 2025; the balance to be drawn from the Conservation Fund held by LIPU which had been provided by LIPU-UK. The 2025/26 project list represents continuation of projects previously funded.

- Bycatch of marine birds
- Bonelli's Eagle
- Antipoaching (Messina, Sardinia, rangers)
- Monitoring of raptor migration (Messina Strait, Calabria)
- Red-footed Falcon in Parma Province
- Kentish Plover (Sardinia and Calabria)
- IBA
- Collared Pratincole (Gela, Sicily)
- Montagu's Harrier (Marche and Viterbo)
- Little Bustard (Sardinia)

Financial Reserves

At the year end, the charity had total reserves of £14,842 (2022/23: £17,132; 2021/22: £415,061; 2020/21: £270,024), represented by £14,842 of unrestricted funds and £nil of restricted funds.

The net funds of LIPU-UK are allocated into three different categories: Restricted Funds, Unrestricted Funds and Designated Funds.

- Restricted Funds consist of money which has been given to LIPU-UK to be used for a specific purpose.
- Unrestricted Funds are funds which can be spent on anything which furthers the objectives of LIPU-UK.
- Designated Funds/Reserves are funds which have been earmarked for use in a particular way and these can include funds which are Restricted or Unrestricted.

LIPU-UK maintains two Designated Funds:

- A Business Reserve — that is the Trustees' estimation of the prudent level of funds needed to guard against any potential liquidity problem that might arise if income unexpectedly dried up and financial commitments had to be met. Its level is set after an annual review and currently it amounts to £10,000. The Business Reserve is made up solely of Unrestricted Funds.
- The Project Reserve — a fund created to hold any surplus funds which may accrue. This fund may be spent on any project which has the approval of the LIPU-UK trustees after discussion with the Conservation Director of LIPU. The Project Reserve consists solely of Unrestricted Funds.

As noted in a previous report, the Trustees approved transfer of the substantial Project Reserve holding (£382,068 / €430,000) to LIPU. LIPU hold this as a Conservation Fund. Monitoring of the allocation of these funds to conservation projects will continue through contact with LIPU's Conservation Director.

Risks to the Charity

a) Trustees

For many years, the Trustees have reflected that they cannot continue in office indefinitely. This has been reflected as a risk in successive Chairman's Reports. Recent appeals for new trustees have not as yet borne fruit and discussions around the options for succession planning are ongoing. This risk has now come to be realised. In July 2025, the Treasurer informed the trustees of his reluctant wish to retire at the end of the 2025-26 financial year. With no other alternative available, the board has agreed to this course of action.

b) Financial

We continue to feel that the complication of several deposit accounts is a necessary safeguard for LIPU-UK funds. Balances, wherever possible, are maintained below the £85,000 limit guaranteed by the FSCS scheme.

c) Membership

A continued slow decline ending the year with 516 members, down from 561 in 2023/24 ((584 in 2022/23; 615 in 2021/22; 654 in 2020/21).

Acknowledgements

We continue to believe that the work of LIPU-UK has a very positive effect in Italy, where conservationists work in a difficult environment. The bulk of this UK work is still largely down to David Lingard, our Secretary/Treasurer, and his wife Shirley (fellow trustee). As always, I am sure that all LIPU supporters are hugely grateful to them for their many hours of dedication.

As ever, we are grateful to the team of translators, who continue to deliver the good news from Italy.

This year is LIPU's 59th— and sadly, we are still needed.

Summary

Ours is a small charity, but we make a significant contribution to LIPU, which by membership is less than 5% the size of the RSPB. Thanks to you, our LIPU-UK supporters, we continue to make a real impact. Thank you for again making that difference.

Matt Hines, Chairman — LIPU-UK

Date: 15th September 2025

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of LIPU UK for the year ended 30th June 2025, which are set out on pages 13-15.

Responsibilities and basis of the report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters.

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 which gives me cause to believe that in, any material respect:

- a) accounting records were not kept in accordance with section 130 of the Act or
- b) the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Nicole Gray
NG Community Accounting Services
Jubilee House
Lincoln Road
Doddington
Lincoln
LN6 4RS

19th September 2024

LIPU-UK
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended June 2025

	Note	Unrestricted Funds	Restricted & Endowment Funds	Total 24/25	Total 23/24
Receipts					
Legacies		7,581	-	7,581	42,274
Subscriptions & Donations		17,845	32,844	50,689	37,161
Annual Draw		2,470	-	2,470	3,083
Gift Aid		6,183	-	6,183	7,342
Deposit Account Interest		1,743	-	1,743	1,030
Total Receipts		35,822	32,844	68,666	90,891
Payments					
Project Funding		40,489	32,844	73,333	74,970
Newsletter Costs		1,667	-	1,667	1,742
Travel Costs		24	-	24	26
Postage		1,906	-	1,906	1,662
Printing		408	-	408	397
Advertising, Website & Promotion		212	-	212	177
Annual Draw Costs		887	-	887	762
Independent Examiner		400	-	400	380
Stationery		84	-	84	100
Recruiting Campaign		915	-	915	450
Miscellaneous Admin Costs		323	-	323	982
Bank Charges		13	-	13	27
Total Payments		47,327	32,844	80,171	81,675
Net Cash Inflow / Outflow	-	11,506	-	11,506	9,216
Balance brought forward		26,348	-	26,348	17,132
Balance carried forward		14,842	-	14,842	26,348

LIPU-UK
Statement of Assets and Liabilities
for the Year Ended 30th June 2025

	Unrestricted	Restricted	24/25 Total	23/24 Total
Assets				
Cash in Hand	53	-	83	53
Cooperative Bank Account	4,946	-	9,376	4,946
Other Cash at Bank	52	-	37	52
Cash on Deposit	21,297	-	5,346	21,297
	<hr/> 26,348	<hr/> -	<hr/> 14,842	<hr/> 26,348
Fixed Assets				
Laptop	120	-	120	120
	<hr/> 120	<hr/> -	<hr/> 120	<hr/> 120
Liabilities				
Accrual - Independent	400	-	400	400
Examiner's Fee	<hr/> 400		<hr/> 400	<hr/> 400

LIPU-UK

Notes to the Financial Statements

1. Accounting Policies

This year and for future years the Trustees have decided to adopt the Receipts & Payments method in preparing the Financial Statements. Therefore "Expenditure" does not include the accrual for the Independent Examiner's fee for the year.

The Trustees consider that this is appropriate for an organisation the size of LIPU-UK and ensures that the financial statements are easily understood by the members and other users.

All figures refer to the period 1st July 2024 to 30th June 2025.

2. Related Party Disclosures

There are no related party disclosures. No payments were made to any Trustee or related party in 2024/2025 (2023/24: £nil)

3. Movement in Funds

	At 01.07.24 £		Net Movement in Funds £	Transfer Between Funds £	At 01.07.25 £
Unrestricted Funds					
Business Reserve	10,000		-	-	10,000
Project Reserve	16,348	-	11,506	-	4,842
	<u>26,348</u>	-	<u>11,506</u>	<u>-</u>	<u>14,842</u>
Restricted Funds					
Restricted Funds	-		-	-	-
	<u>-</u>		<u>-</u>	<u>-</u>	<u>-</u>
Total Monetary Funds	<u><u>26,348</u></u>	-	<u><u>11,506</u></u>	<u>-</u>	<u><u>14,842</u></u>

	Incoming Resources £		Resources Expended £	Gains and Losses £	Movement in Funds £
Unrestricted Funds					
Business Reserve	-		-	-	-
Project Reserve	35,822	-	47,327	-	11,505
	<u>35,822</u>	-	<u>47,327</u>	<u>-</u>	<u>11,505</u>
Restricted Funds	32,844	-	32,844	-	-
Total Funds	<u><u>68,666</u></u>	-	<u><u>80,171</u></u>	<u>-</u>	<u><u>11,505</u></u>