

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005

England & Wales · Charity number 1108166

Details

Status Registered

Legal form Charitable company

Company number [05322294](#)

Registered 2005-02-17

Register [View on the Charity Commission register](#)

Contact

Address 1 Bank Drive
Dorrington
Shrewsbury
SY5 7JH

Phone 01952727531

Website www.shropshirebirds.com

Activities

Objects: (A) TO ENCOURAGE THE STUDY AND PROTECTION OF BIRDS IN SHROPSHIRE AND TO CO-OPERATE IN SUCH MATTERS WITH NATIONAL AND LOCAL BODIES, EDUCATION AUTHORITIES AND OTHERS;(B) TO ORGANISE FIELD MEETINGS, LECTURES, EXHIBITIONS ETC IN ALL PARTS OF THE COUNTY WITH A VIEW TO FURTHERING THE CHARITY'S OBJECTS;(C) TO PUBLISH AN ANNUAL BIRD REPORT AND ANY OTHER MATTER RELEVANT TO THE CHARITY'S INTEREST. (D) TO ACQUIRE AND MANAGE AREAS OF LAND AS NATURE RESERVES PRIMARILY OF ORNITHOLOGICAL VALUE;(E) TO CARRY OUT SUCH OTHER OBJECTS OF A CHARITABLE NATURE AS MAY BE APPROVED BY THE MEMBERS OF THE CHARITY IN GENERAL MEETING.

Activities: To encourage the study and protection of birds in Shropshire and to co-operate in such matters with national and local bodies, education authorities and others.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** Education/training, Arts/culture/heritage/science, Animals, Environment/conservation/heritage, Recreation
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SHROPSHIRE.
- Shropshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£29,517	£31,293	-	-
2023-12-31	£41,144	£19,451	-	-
2022-12-31	£17,436	£25,151	-	-
2021-12-31	£100,794	£21,389	-	-
2020-12-31	£39,679	£21,308	-	-

Trustees

Name	Role	Appointed
CHRISTOPHER JOHN WHITTLES		
Claire Mulvey		2023-01-25
GRAHAM JOHN WALKER		2013-08-13
HELEN JANE GRIFFITHS		2012-08-17
MIRIAM CHRISTINE ELLIOT-SMITH		2021-09-15
MISS S M BREALEY		
TIM DEVANNEY		2017-01-25

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005

England & Wales - Charity number 1108166

Accounts

REGISTERED COMPANY NUMBER: 05322294 (England and Wales)
REGISTERED CHARITY NUMBER: 1108166

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Shropshire Ornithological Society 2005

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Shropshire Ornithological Society 2005

**Contents of the Financial Statements
for the year ended 31 December 2024**

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Shropshire Ornithological Society 2005

Report of the Trustees for the year ended 31 December 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To encourage the study and protection of birds in Shropshire and co-operate in such matters with national and local bodies, education authorities and others.

One of the main objectives of the society is to expand its Venus Pool Nature Reserve through land acquisition, including through land purchase, and the cash reserves are maintained and prioritised for this purpose.

Public benefit

The Company is active in the advancement of:

- a. Heritage and environmental protection
- b. Environmental improvement
- c. Animal welfare
- d. Education in connection with the above matters

FINANCIAL REVIEW

Investment policy and objectives

The Investment Policy is to invest in funds maintained as available to charities (Charities Official Investment Funds - COIF).

The Funds are administered by the CCLA (Churches, Charities and Local Authorities) Funds.

Reserves policy

The General Reserve will:

- a. Cover any short term deficit in the operation of the Company
- b. Retain funds appropriate to support future educational activities and initiatives
- c. Retain funds to support the Conservation Fund in carrying out future projects and land acquisition

The Conservation Fund will:

- a. Cover any short term deficit in the conservation projects carried out by the Company
- b. Accumulate funds to enable the Company to develop its existing land holdings
- c. Accumulate funds to enable the Company to acquire and develop additional land holdings

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The Directors of the Company, who are also the Charity's Trustees, have a duty to identify and review the risks to which the company is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Shropshire Ornithological Society 2005

**Report of the Trustees
for the year ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
05322294 (England and Wales)

Registered Charity number
1108166

Registered office

1 Bank Drive
Dorrington
Shrewsbury
Shropshire
SY5 7JH

Trustees

Graham Walker
Miriam Elliot-Smith

Chairman
Company secretary

John Arnfield
Susan Brealey
Tim Devanney
Helen Griffiths
Claire Mulvey
Jean Rickard
Christopher Whittles

James Almond resigned 03.08.24

Company Secretary

Ms M C Elliot-Smith

Independent Examiner

H Pierce FCA
WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

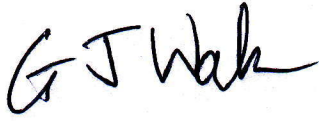
Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shropshire Ornithological Society 2005

**Report of the Trustees
for the year ended 31 December 2024**

Approved by order of the board of trustees on 11 April 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G J Walker'. The signature is written in a cursive style with a long horizontal stroke at the end.

G J Walker - Trustee

**Independent Examiner's Report to the Trustees of
Shropshire Ornithological Society 2005**

Independent examiner's report to the trustees of Shropshire Ornithological Society 2005 ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

H Pierce

H Pierce FCA

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

11 April 2025

Shropshire Ornithological Society 2005

**Statement of Financial Activities
for the year ended 31 December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,319	26,600
Investment income	2	16,198	14,544
Total		<u>29,517</u>	<u>41,144</u>
 EXPENDITURE ON			
Charitable activities			
General fund		20,442	14,243
Conservation		10,635	4,788
Other		216	420
Total		<u>31,293</u>	<u>19,451</u>
Net gains on investments		8,689	22,514
NET INCOME		6,913	44,207
 RECONCILIATION OF FUNDS			
Total funds brought forward		458,113	413,906
TOTAL FUNDS CARRIED FORWARD		<u><u>465,026</u></u>	<u><u>458,113</u></u>

The notes form part of these financial statements

Shropshire Ornithological Society 2005

**Balance Sheet
31 December 2024**

	Notes	2024 Unrestricted funds £	2023 Total funds £
FIXED ASSETS			
Investments	5	227,473	218,784
CURRENT ASSETS			
Debtors	6	336	5,181
Cash at bank		245,633	248,422
		<hr/>	<hr/>
		245,969	253,603
CREDITORS			
Amounts falling due within one year	7	(8,416)	(14,274)
		<hr/>	<hr/>
NET CURRENT ASSETS		237,553	239,329
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		465,026	458,113
		<hr/>	<hr/>
NET ASSETS		465,026	458,113
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		465,026	458,113
		<hr/>	<hr/>
TOTAL FUNDS		465,026	458,113
		<hr/>	<hr/>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

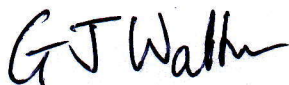
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Shropshire Ornithological Society 2005

**Balance Sheet - continued
31 December 2024**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 April 2025 and were signed on its behalf by:

A handwritten signature in black ink that reads "G J Walker". The signature is written in a cursive, slightly slanted style.

G J Walker - Trustee

Shropshire Ornithological Society 2005

Notes to the Financial Statements for the year ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, including trade other receivables and cash and bank balances are initially recognised at transaction price and subsequently carried at amortised cost with an assessment for objective evidence of impairment. Any impairment is recognised in profit and loss.

Financial assets are derecognised when (a) a contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards or control of the ownership of the asset are transferred to another party.

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

1. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial liabilities including trade and other creditors are initially recognised at transaction price and subsequently carried at amortised cost. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. INVESTMENT INCOME

	2024	2023
	£	£
Interest and dividends	<u>16,198</u>	<u>14,544</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	26,600
Investment income	<u>14,544</u>
Total	<u>41,144</u>
EXPENDITURE ON	
Charitable activities	
General fund	14,243
Conservation	4,788
Other	<u>420</u>
Total	<u>19,451</u>
Net gains on investments	<u>22,514</u>
NET INCOME	<u>44,207</u>

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
RECONCILIATION OF FUNDS	
Total funds brought forward	413,906
	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u><u>458,113</u></u>

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2024	218,784
Revaluations	8,689
	<hr/>
At 31 December 2024	<u>227,473</u>
NET BOOK VALUE	
At 31 December 2024	<u><u>227,473</u></u>
At 31 December 2023	<u><u>218,784</u></u>

There were no investment assets outside the UK.

Cost or valuation at 31 December 2024 is represented by:

	Listed investments £
Valuation in 2022	(3,730)
Valuation in 2023	22,514
Valuation in 2024	8,689
Cost	200,000
	<hr/>
	<u><u>227,473</u></u>

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	-	130
Other debtors	-	4,730
Prepayments and accrued income	336	321
	<u>336</u>	<u>5,181</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	7,000	7,000
Subscriptions in advance	-	852
Accruals and deferred income	1,416	6,422
	<u>8,416</u>	<u>14,274</u>

8. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	103,422	4,229	107,651
Designated fund for conservation purposes	354,691	2,684	357,375
	<u>458,113</u>	<u>6,913</u>	<u>465,026</u>
TOTAL FUNDS	<u>458,113</u>	<u>6,913</u>	<u>465,026</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	16,198	(20,658)	8,689	4,229
Designated fund for conservation purposes	13,319	(10,635)	-	2,684
	<u>29,517</u>	<u>(31,293)</u>	<u>8,689</u>	<u>6,913</u>
TOTAL FUNDS	<u>29,517</u>	<u>(31,293)</u>	<u>8,689</u>	<u>6,913</u>

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	67,012	36,410	103,422
Designated fund for conservation purposes	346,894	7,797	354,691
	<u>413,906</u>	<u>44,207</u>	<u>458,113</u>
TOTAL FUNDS	<u>413,906</u>	<u>44,207</u>	<u>458,113</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	28,559	(14,663)	22,514	36,410
Designated fund for conservation purposes	12,585	(4,788)	-	7,797
	<u>41,144</u>	<u>(19,451)</u>	<u>22,514</u>	<u>44,207</u>
TOTAL FUNDS	<u>41,144</u>	<u>(19,451)</u>	<u>22,514</u>	<u>44,207</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	67,012	40,639	107,651
Designated fund for conservation purposes	346,894	10,481	357,375
	<u>413,906</u>	<u>51,120</u>	<u>465,026</u>
TOTAL FUNDS	<u>413,906</u>	<u>51,120</u>	<u>465,026</u>

Shropshire Ornithological Society 2005

Notes to the Financial Statements - continued for the year ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	44,757	(35,321)	31,203	40,639
Designated fund for conservation purposes	25,904	(15,423)	-	10,481
	<u>70,661</u>	<u>(50,744)</u>	<u>31,203</u>	<u>51,120</u>
TOTAL FUNDS	<u>70,661</u>	<u>(50,744)</u>	<u>31,203</u>	<u>51,120</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

10. COMPANY LIMITED BY GUARANTEE

The Company is a company limited by guarantee, and does not therefore have a Share Capital. The members each undertake to subscribe £1.00 in the event of the Company becoming insolvent on a winding up.

11. DIRECTORS' INDEMNITY

The company has entered into an Indemnity Insurance at a cost of £452 (2023 £279) to cover liabilities incurred by the Directors in the conduct of the Company's affairs.

Shropshire Ornithological Society 2005

**Detailed Statement of Financial Activities
for the year ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12,467	12,350
Subscriptions	852	14,250
	<u>13,319</u>	<u>26,600</u>
Investment income		
Interest and dividends	16,198	14,544
	<u>16,198</u>	<u>14,544</u>
Total incoming resources	29,517	41,144
EXPENDITURE		
Charitable activities		
Stationery and postage	5,541	3,855
Meeting expenses	1,056	1,380
Computer	915	181
Insurance	756	504
Donations and subscriptions	4,600	1,250
Bird report	5,253	5,219
Sundries	614	171
Conservation expenditure projects	480	475
Conservation expenditure maintenance	11,012	4,796
Correction to old balances	(350)	-
	<u>29,877</u>	<u>17,831</u>
Support costs		
Governance costs		
Accountancy fees	1,416	1,620
	<u>1,416</u>	<u>1,620</u>
Total resources expended	31,293	19,451
Net (expenditure)/income	(1,776)	21,693

This page does not form part of the statutory financial statements

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005

England & Wales - Charity number 1108166

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
Shropshire Ornithological Society 2005**

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
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SY2 6LG

Shropshire Ornithological Society 2005

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**Report of the Trustees
for the year ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To encourage the study and protection of birds in Shropshire and co-operate in such matters with national and local bodies, education authorities and others.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

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REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05322294 (England and Wales)

**Report of the Trustees
for the year ended 31 December 2023**

Registered Charity number

1108166

Registered office

1 Bank Drive
Dorrington
Shrewsbury
Shropshire
SY5 7JH

Trustees

John Arnfield	Chairman
Miriam Elliot-Smith	Company secretary

Susan Brealey	
Tim Devanney	
Helen Griffiths	
Claire Mulvey	appointed 16.10.23
Jean Rickard	
Graham Walker	
Christopher Whittles	

James Almond	resigned 03.08.24
Ann Andrews	resigned 05.04.23
Brian Andrews	resigned 09.10.23

Company Secretary

Ms M C Elliot-Smith

Independent Examiner

H Pierce FCA
WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers

CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Approved by order of the board of trustees on 26 September 2024 and signed on its behalf by:

Report of the Trustees
for the year ended 31 December 2023

A handwritten signature in black ink, appearing to read 'A. J. Arnfield', written in a cursive style.

J Arnfield Trustee

**Independent Examiner's Report to the Trustees of
Shropshire Ornithological Society 2005**

Independent examiner's report to the trustees of Shropshire Ornithological Society 2005 ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

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Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
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4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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H Pierce FCA

WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

26 September 2024

Shropshire Ornithological Society 2005

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	2023 Unrestricted funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		26,600	32,821
Investment income	2	14,544	4,446
Total		<u>41,144</u>	<u>37,267</u>
EXPENDITURE ON			
Charitable activities			
General fund		14,243	18,948
Conservation		4,788	5,783
Other		420	420
Total		<u>19,451</u>	<u>25,151</u>
Net gains/(losses) on investments		22,514	(19,831)
NET INCOME/(EXPENDITURE)		44,207	(7,715)
RECONCILIATION OF FUNDS			
Total funds brought forward		413,906	421,621
TOTAL FUNDS CARRIED FORWARD		<u><u>458,113</u></u>	<u><u>413,906</u></u>

The notes form part of these financial statements

Shropshire Ornithological Society 2005 (Registered number: 05322294)

**Balance Sheet
31 December 2023**

	Notes	2023 Unrestricted funds £	2022 Total funds £
FIXED ASSETS			
Investments	5	218,784	196,270
CURRENT ASSETS			
Debtors	6	5,181	4,860
Cash at bank and in hand		248,422	225,838
		<u>253,603</u>	<u>230,698</u>
CREDITORS			
Amounts falling due within one year	7	(14,274)	(13,062)
		<u>239,329</u>	<u>217,636</u>
NET CURRENT ASSETS			
		<u>458,113</u>	<u>413,906</u>
TOTAL ASSETS LESS CURRENT LIABILITIES*			
		<u>458,113</u>	<u>413,906</u>
NET ASSETS			
		<u>458,113</u>	<u>413,906</u>
FUNDS			
	8		
Unrestricted funds		458,113	413,906
		<u>458,113</u>	<u>413,906</u>
TOTAL FUNDS			
		<u>458,113</u>	<u>413,906</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 December 2023

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 September 2024 and were signed on its behalf by:



J Arnfield - Trustee

Shropshire Ornithological Society 2005

Notes to the Financial Statements for the year ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

The company has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Basic financial assets, including trade other receivables and cash and bank balances are initially recognised at transaction price and subsequently carried at amortised cost with an assessment for objective evidence of impairment. Any impairment is recognised in profit and loss.

Financial assets are derecognised when (a) a contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards or control of the ownership of the asset are transferred to another party.

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

1. ACCOUNTING POLICIES - continued

Financial instruments

Basic financial liabilities including trade and other creditors are initially recognised at transaction price and subsequently carried at amortised cost. Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2. INVESTMENT INCOME

	2023	2022
	£	£
Interest and dividends	14,544	4,446
	<u>14,544</u>	<u>4,446</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,821
Investment income	4,446
Total	<u>37,267</u>
EXPENDITURE ON	
Charitable activities	
General fund	18,948
Conservation	5,783
Other	420
Total	<u>25,151</u>
Net gains/(losses) on investments	<u>(19,831)</u>
NET INCOME/(EXPENDITURE)	(7,715)

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricte
funds
£

RECONCILIATION OF FUNDS

Total funds brought forward

421,621

TOTAL FUNDS CARRIED FORWARD

413,906

5. FIXED ASSET INVESTMENTS

Listed
investment
£

MARKET VALUE

At 1 January 2023

196,270

Revaluations

22,514

At 31 December 2023

218,784

NET BOOK VALUE

At 31 December 2023

218,784

At 31 December 2022

196,270

There were no investment assets outside the UK.

Cost or valuation at 31 December 2023 is represented by:

Listed
investment
£

Valuation in 2022

(3,730)

Valuation in 2023

22,514

Cost

200,000

218,784

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	130	130
Other debtors	4,730	4,730
Prepayments and accrued income	321	-
	<u>5,181</u>	<u>4,860</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	7,000	7,000
Subscriptions in advance	852	852
Accruals and deferred income	6,422	5,210
	<u>14,274</u>	<u>13,062</u>

8. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	67,012	36,410	103,422
Designated fund for conservation purposes	346,894	7,797	354,691
	<u>413,906</u>	<u>44,207</u>	<u>458,113</u>
TOTAL FUNDS	<u>413,906</u>	<u>44,207</u>	<u>458,113</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	28,559	(14,663)	22,514	36,410
Designated fund for conservation purposes	12,585	(4,788)	-	7,797
	<u>41,144</u>	<u>(19,451)</u>	<u>22,514</u>	<u>44,207</u>
TOTAL FUNDS	<u>41,144</u>	<u>(19,451)</u>	<u>22,514</u>	<u>44,207</u>

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	75,151	(8,139)	67,012
Designated fund for conservation purposes	346,470	424	346,894
	<u>421,621</u>	<u>(7,715)</u>	<u>413,906</u>
TOTAL FUNDS	<u>421,621</u>	<u>(7,715)</u>	<u>413,906</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	14,764	(19,368)	(3,535)	(8,139)
Designated fund for conservation purposes	22,503	(5,783)	(16,296)	424
	<u>37,267</u>	<u>(25,151)</u>	<u>(19,831)</u>	<u>(7,715)</u>
TOTAL FUNDS	<u>37,267</u>	<u>(25,151)</u>	<u>(19,831)</u>	<u>(7,715)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	75,151	28,271	103,422
Designated fund for conservation purposes	346,470	8,221	354,691
	<u>421,621</u>	<u>36,492</u>	<u>458,113</u>
TOTAL FUNDS	<u>421,621</u>	<u>36,492</u>	<u>458,113</u>

Shropshire Ornithological Society 2005

**Notes to the Financial Statements - continued
for the year ended 31 December 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	75,151	(8,139)	67,012
Designated fund for conservation purposes	346,470	424	346,894
	<u>421,621</u>	<u>(7,715)</u>	<u>413,906</u>
TOTAL FUNDS	<u>421,621</u>	<u>(7,715)</u>	<u>413,906</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	14,764	(19,368)	(3,535)	(8,139)
Designated fund for conservation purposes	22,503	(5,783)	(16,296)	424
	<u>37,267</u>	<u>(25,151)</u>	<u>(19,831)</u>	<u>(7,715)</u>
TOTAL FUNDS	<u>37,267</u>	<u>(25,151)</u>	<u>(19,831)</u>	<u>(7,715)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	75,151	28,271	103,422
Designated fund for conservation purposes	346,470	8,221	354,691
	<u>421,621</u>	<u>36,492</u>	<u>458,113</u>
TOTAL FUNDS	<u>421,621</u>	<u>36,492</u>	<u>458,113</u>

Shropshire Ornithological Society 2005

Notes to the Financial Statements - continued for the year ended 31 December 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	43,323	(34,031)	18,979	28,271
Designated fund for conservation purposes	35,088	(10,571)	(16,296)	8,221
	<u>78,411</u>	<u>(44,602)</u>	<u>2,683</u>	<u>36,492</u>
TOTAL FUNDS	<u>78,411</u>	<u>(44,602)</u>	<u>2,683</u>	<u>36,492</u>

9. RELATED PARTY DISCLOSURES

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

10. COMPANY LIMITED BY GUARANTEE

The Company is a company limited by guarantee, and does not therefore have a Share Capital. The members each undertake to subscribe £1.00 in the event of the Company becoming insolvent on a winding up.

11. DIRECTORS' INDEMNITY

The company has entered into an Indemnity Insurance at a cost of £279 (2022 £356) to cover liabilities incurred by the Directors in the conduct of the Company's affairs.

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005

England & Wales - Charity number 1108166

Accounts

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005
DIRECTORS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021

Company No. 5322294

The Directors of Shropshire Ornithological Society 2005 (Company Limited by Guarantee No. 5322294 Registered Charity No.1108166) present their Report together with the Accounts (Pages 1 to 4 attached) for the year ended 31st December 2021

Registered Office

Cherries, 6, Sytche Close, Much Wenlock, TF13 6JJ.

Directors acting during the year

Chairman	John Arnfield	
Company Secretary	Brian Andrews	
	Hugh Blofield	Retired 30th December 2021
	Chris Whittles	
	Susan Brealey	
	Helen J. Griffiths	
	Graham Walker	
	Jim Almond	
	Peter Deans	Deceased 23rd July 2021
	Ann Andrews	
	Jean Rickard	
	Tim Devanney	
	William Watkins	Resigned 15th September 2021
	Mim Elliot-Smith	Appointed 15th September 2021
	Ellie Micklewright	Appointed 15th September 2021 Resigned 22nd November 2021

Principal Object

To encourage the study and protection of birds in Shropshire and co-operate in such matters with national and local bodies, education authorities and others.

Public Benefit

The Company is active in the advancement of:

- a. Heritage and environmental protection
- b. Environmental improvement
- c. Animal welfare
- d. Education in connection with the above matters

Activities

The Company re-instituted a programme of lectures using internet facilities. Subsequently in September lectures were reintroduced in Shrewsbury at the Bayston Hill Memorial Hall. Attendance has, however, been very limited and in consequence the internet is to be used for lectures commencing in 2022.

Field meetings have recommenced and continue.

The Company carried out a programme of management at its land holdings with a view to developing the biodiversity of the sites. Members also took part in national and local bird population surveys.

Results for the year

The Results for the year are contained in the Accounts attached to this Report. The Directors consider them to be satisfactory

Policy on Reserves

The General Reserve will:

- i. Cover any short term deficit in the operation of the Company
- ii. Retain funds appropriate to support future educational activities and initiatives.
- iii. Retain funds to support the Conservation Fund in carrying out future projects and land acquisition

The Conservation Fund will:

- i. Cover any short term deficit in the conservation projects carried out by the Company.
- ii. Accumulate funds to enable the Company to develop its existing land holdings.
- iii. Accumulate funds to enable the Company to acquire and develop additional land holdings.

Risk Management

The Directors of the Company who are also the Charity's Trustees acknowledge their responsibility for reviewing the risks to which the Company is exposed including financial, operational and reputation risks and for establishing procedures to monitor and control these risks.

B. Andrews
Company Secretary
26th January 2022

1 Accounting Policies

The Accounts have been prepared under the historical cost convention and in accordance with relevant standards

Turnover

The Company does not carry out any trading activities.

Heritage Assets

The Company owns and occupies freehold land at Crosshouses, Church Stretton and Bushmoor which it operates for public benefit as nature reserves. The land at Crosshouses and Church Stretton was acquired on the formation of the Company by transfer from Shropshire Ornithological Society (Reg. Charity 514487). Details of the cost or value are not available as the original parcels of land were gifted to the Society and subsequent purchases (funded by the Heritage Lottery Fund) were not capitalised.

The land at Bushmoor was acquired during 2015 as a gift from Shropshire Wildlife Trust and has not been capitalised.

It is considered by the Directors that the cost of valuation would not be warranted.

Depreciation of Heritage Assets

The Company charges all asset purchases to Income & Expenditure Account in the year of purchase.

Stock

The Company values stock at cost or market value whichever is the less.

2 Investments

The Investment Policy is to invest in funds maintained as available to charities (Charities Official Investment Funds - COIF).

The Funds are administered by the CCLA (Churches, Charities and Local Authorities) Funds.

The investments held during the year, the movements on those investments and the market value (at mid-market price) were as follows:

	Cost B/Fwd 2021 £	Market Value B/Fwd 2021 £	Purchases 2021 £	Sales Proceeds 2021 £	Realised Profit on Sales £	Cost C/Fwd 2021 £	Market Value C/Fwd 2021 £	Unrealised Profit/Loss 2021 £
COIF Global Equities Fund	89,652	137,646	10,000	79,374	29,831	50,109	85,749	35,640
COIF Investment Fund	140,000	185,244	15,000	117,803	32,685	69,882	102,832	32,950
	<u>229,652</u>	<u>322,890</u>	<u>25,000</u>	<u>197,177</u>	<u>62,516</u>	<u>119,991</u>	<u>188,581</u>	<u>68,590</u>

3 Creditors

The Creditors all fall due within one year. There are not any Creditors falling due after one year.

4 Transactions with Directors

Except for the reimbursement of expenses incurred on behalf of the Company there were no transactions in which the Directors of the Company had an interest.

5 Capital Commitments as at 31st December 2021

Approved but not Committed - Nil

Approved and Committed - Nil

6 Directors' Indemnity

The Company has entered into an Indemnity Insurance at a cost of £304 (2020 £328) to cover liabilities incurred by the Directors in the conduct of the Company's affairs.

7 Company Limited by Guarantee

The Company is a company limited by guarantee and does not therefore have a Share Capital. The members each undertake to subscribe £1.00 in the event of the Company becoming insolvent on a winding up.

8 Bequests in process of Administration

The Company was informed in October 2019 of an entitlement in the Estate of J.R. Wynne deceased. Interim payments of £28,750 have been received subsequent to the year end. The administration of the Estate is ongoing and information regarding the final settlement is awaited.

9 Charitable Status

The Company is a Registered Charity - No. 1108166.

Independent Examiner's Report to the Directors of Shropshire Ornithological Society 2005

I report on the accounts of Shropshire Ornithological Society 2005 for the year ended 31st December 2021, which are set out on the attached pages 1 to 4.

Respective responsibilities of directors and examiner

As the company's directors you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: James Baillie FCCA

Relevant professional qualification or body: ACCA

Address: Churchway,
Church Stretton,
Shropshire,
SY6 6DJ.

Date: 27th September 2022

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005

England & Wales - Charity number 1108166

Accounts

SHROPSHIRE ORNITHOLOGICAL SOCIETY 2005
DIRECTORS REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

Company No. 5322294

The Directors of Shropshire Ornithological Society 2005 (Company Limited by Guarantee No. 5322294 Registered Charity No.1108166) present their Report together with the Accounts (Pages 1 to 4 attached) for the year ended 31st December 2020

Registered Office

Cherries, 6, Sytche Close, Much Wenlock, TF13 6JJ.

Directors acting during the year

Chairman	John Arnfield
Company Secretary	Brian Andrews
	Hugh Blofield
	Chris Whittles
	Susan Brealey
	Helen J. Griffiths
	Graham Walker
	Jim Almond
	Peter Deans
	Ann Andrews
	Jean Rickard
	Tim Devanney
	William Watkins

Principal Object

To encourage the study and protection of birds in Shropshire and co-operate in such matters with national and local bodies, education authorities and others.

Public Benefit

The Company is active in the advancement of:

- a. Heritage and environmental protection
- b. Environmental improvement
- c. Animal welfare
- d. Education in connection with the above matters

Activities

The Company held a programme of lectures and field visits until March 2020 at which date activities had to cease due to the pandemic.

The Company carried out a programme of management at its land holdings with a view to developing the biodiversity of the sites. Members also took part in national and local bird population surveys.

Results for the year

The Results for the year are contained in the Accounts attached to this Report. The Directors consider them to be satisfactory

Policy on Reserves

The General Reserve will:

- i. Cover any short term deficit in the operation of the Company
- ii. Retain funds appropriate to support future educational activities and initiatives.
- iii. Retain funds to support the Conservation Fund in carrying out future projects and land acquisition

The Conservation Fund will:

- i. Cover any short term deficit in the conservation projects carried out by the Company.
- ii. Accumulate funds to enable the Company to develop its existing land holdings.
- iii. Accumulate funds to enable the Company to acquire and develop additional land holdings.

Risk Management

The Directors of the Company who are also the Charity's Trustees acknowledge their responsibility for reviewing the risks to which the Company is exposed including financial, operational and reputation risks and for establishing procedures to monitor and control these risks.

B. Andrews
Company Secretary
27th January 2021

1 Accounting Policies

The Accounts have been prepared under the historical cost convention and in accordance with relevant standards

Turnover

The Company does not carry out any trading activities.

Heritage Assets

The Company owns and occupies freehold land at Crosshouses, Church Stretton and Bushmoor which it operates for public benefit as nature reserves. The land at Crosshouses and Church Stretton was acquired on the formation of the Company by transfer from Shropshire Ornithological Society (Reg. Charity 514487). Details of the cost or value are not available as the original parcels of land were gifted to the Society and subsequent purchases (funded by the Heritage Lottery Fund) were not capitalised.

The land at Bushmoor was acquired during 2015 as a gift from Shropshire Wildlife Trust and has not been capitalised.

It is considered by the Directors that the cost of valuation would not be warranted.

Depreciation of Heritage Assets

The Company charges all asset purchases to Income & Expenditure Account in the year of purchase.

Stock

The Company values stock at cost or market value whichever is the less.

2 Investments

The Investment Policy is to invest in funds maintained as available to charities (Charities Official Investment Funds - COIF).

The Funds are administered by the CCLA (Churches, Charities and Local Authorities) Funds.

The investments held during the year, the movements on those investments and the market value (at mid-market price) were as follows:

	Cost B/Fwd 2020 £	Market Value B/Fwd 2020 £	Purchases 2020 £	Sales 2020 £	Realised Profit on Sales £	Cost C/Fwd 2020 £	Market Value C/Fwd 2020 £	Unrealised Profit/Loss 2020 £
COIF Global Equities Fund	54,652	78,310	35,000	-	-	89,652	137,646	24,336
COIF Investment Fund	125,000	159,926	15,000	-	-	140,000	185,244	10,318
	<u>179,652</u>	<u>238,236</u>	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>229,652</u>	<u>322,890</u>	<u>34,654</u>

3 Creditors

The Creditors all fall due within one year. There are not any Creditors falling due after one year.

4 Transactions with Directors

Except for the reimbursement of expenses incurred on behalf of the Company there were no transactions in which the Directors of the Company had an interest.

5 Capital Commitments as at 31st December 2020

Approved but not Committed - Nil

Approved and Committed - Nil

6 Directors' Indemnity

The Company has entered into an Indemnity Insurance at a cost of £328 (2019 £322) to cover liabilities incurred by the Directors in the conduct of the Company's affairs.

7 Company Limited by Guarantee

The Company is a company limited by guarantee and does not therefore have a Share Capital. The members each undertake to subscribe £1.00 in the event of the Company becoming insolvent on a winding up.

8 Bequests in process of Administration

The Company was informed in October 2019 of an entitlement in the Estate of J.R. Wynne deceased. An interim payment of £17,500 has been received subsequent to the year end. The administration of the Estate is ongoing and information regarding the final settlement is awaited.

9 Charitable Status

The Company is a Registered Charity - No. 1108166.

Independent Examiner's Report to the Trustees of Shropshire Ornithological Society

I report on the accounts of Shropshire Ornithological Society for the year ended 31st December 2020, which are set out on the attached page 1.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to:

- examine the accounts under Section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

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

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Relevant professional qualification or body:

Address:

James Baillie

ACCA

Churchway,

Church Stretton,

Shropshire,

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Date: 24th March 2021