

BRISTOL ORNITHOLOGICAL CLUB
Registered Charity number 1205862
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Page 2

	2024		2023
	Unrestricted funds	Total	Total
	£	£	£
Incoming resources			
Donations and gifts	244	244	34
Gift Aid	957	957	-
Legacies	750	750	-
Membership subscriptions	8,921	8,921	9,039
Income from club trips	48,174	48,174	31,501
Sale of caps and books	513	513	395
Proceeds of tea, coffee and AGM raffle	32	32	59
Bank Interest	147	147	80
Total	59,738	59,738	41,108
Resources expended			
Expenditure on charitable activities:			
Costs of club trips	48,063	48,063	31,177
Bird News - Production and postage Costs	3,853	3,853	3,021
Avon Bird Report	1,440	1,440	1,260
Grants and donations payable	4,252	4,252	785
Indoor Meetings	1,410	1,410	1,018
Printing and Stationery	550	550	374
Other postage	31	31	36
Peregrine Watch	15	15	7
General Expenses	350	350	369
Insurance	160	160	229
Depreciation	183	183	169
Website	586	586	398
Purchase of caps and books	379	379	200
TOTAL EXPENDITURE	61,272	61,272	39,043
Net income/(expenditure)	(1,534)	(1,534)	2,065
Net movement in funds	(1,534)	(1,534)	2,065
Reconciliation of funds:			
Total funds brought forward	16,187	16,187	14,122
Total funds carried forward	14,653	14,653	16,187

BRISTOL ORNITHOLOGICAL CLUB
Registered Charity number 1205862
BALANCE SHEET
30TH SEPTEMBER 2024

Page 3

		2024	2023
	£	£	£
FIXED ASSETS			
Equipment		430	542
CURRENT ASSETS			
Deposit Account	14,796		14,250
Current account	1,921		447
Co-op Account	2,065		17,105
PayPal account	273		218
Cash in Hand	2		2
Stock of books, stationery, stamps & caps	1,443		1,404
Prepayments	1,431		670
Deposits paid for trips	3,110		1,822
	<u>25,041</u>		<u>35,918</u>
CURRENT LIABILITIES			
Subscriptions in advance	2,628		2,281
Avon Bird Report	1,440		1,260
Received in advance of club trips	5,270		15,995
Owed for printing, website, and hall	1,480		737
	<u>10,818</u>		<u>20,273</u>
NET CURRENT ASSETS		14,223	15,645
Total Net Assets		<u>14,653</u>	<u>16,187</u>
Funds of the Charity			
Unrestricted funds		14,653	16,187
TOTAL FUNDS		<u>14,653</u>	<u>16,187</u>

Signed on behalf of the trustees

Keith Williams FCA

11 December 2024

Gareth Roberts

11 December 2024

1 Charity status

On 23 November 2023 the club became a registered charity, number 1205862. The committee members at the time became trustees of the charity.

2 Accounting policies

2.1 Income

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Subscriptions are recognised evenly over the period of membership.

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor has specified otherwise.

2.2 Expenditure and liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants payable

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Grants are given where the application matches the founding objectives of the charity to promote, encourage and co-ordinate the scientific study of ornithology in all its branches in the Bristol area.

Deferred income

Receipts in respect of club trips taking place after the year end are carried forward as deferred income. Subscriptions for existing members are for the calendar year. For members joining since January 2024, the subscription runs for 12 months from the date of joining. All subscriptions are recognised as deferred income for the period after the year end.

Creditors

The charity has creditors which are measured at settlement amount.

2.3 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £30. They are valued at cost. Depreciation is charged at 20% on a straight line basis.

3 Fixed Assets

	Fixtures, fittings and equipment
Cost	£
At 1 October 2023	3,609
Additions	71
At 30 September 2024	3,680
Depreciation	
At 1 October 2023	3,067
Additions	183
At 30 September 2024	3,250
Net book value	
At 1 October 2023	542
At 30 September 2024	430

4 Grantmaking

This year:

Analysis of grants paid from applications to the 50th Anniversary fund

Analysis	Grants to institutions	grants to individuals	Total £
Bird box projects	-	1,250	1,250
Bird ringing training	-	300	300
BRERC cabinets for bird sighting records	1,530	-	1,530
	1,530	1,550	3,080

The charity does not identify or allocate support costs.

Other donations made

Contribution towards publication costs of Robin

1,125

Purchase of nest boxes for Pied Flycatchers

47

Other donations total

1,172

Total grants and donations

4,252

Last year:

Analysis of grants paid from applications to the 50th Anniversary fund

Analysis	Grants to institutions	grants to individuals	Total £
Ringing group equipment	-	785	785
	-	785	785

The charity does not identify or allocate support costs.

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BRISTOL ORNITHOLOGICAL CLUB
Registered Charity number 1205862
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30TH SEPTEMBER 2024

Page 1

I report to the trustees on my examination of the accounts of the above charity ("the Trust") set out on pages 2 to 5 for the year ended 30 September 2024.

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 Trust's accounts carried out under section 145 of the 2011 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*.

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:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed



Date

11/12/24

Name

MARTYN NEWTON

Qualification

FCCA