

# LEICESTERSHIRE AND RUTLAND ORNITHOLOGICAL SOCIETY

England & Wales · Charity number 254645

## Details

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**Other names** L R O S

**Status** Registered

**Legal form** Other

**Registered** 1968-01-17

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

## Contact

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**Website** [www.lros.org.uk](http://www.lros.org.uk)

## Activities

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**Objects:** TO FURTHER THE SCIENCE OF ORNITHOLOGY AND THE STUDY OF WILD BIRDS, ESPECIALLY IN LEICESTERSHIRE AND RUTLAND; TO PROMOTE THE PROTECTION OF WILD BIRDS AND THEIR CONSERVATION; TO PROVIDE FACILITIES FOR PERSONS INTERESTED IN ORNITHOLOGY; TO MEET AND EXCHANGE IDEAS AND INFORMATION AND TO CATALOGUE DOCUMENT AND PUBLIC INFORMATION GAINED IN THE STUDY OF BIRDS IN LEICESTERSHIRE AND RUTLAND.

**Activities:** To further the science of ornithology and the study of wild birds, especially in Leicestershire, Leicester City & Rutland; to promote the protection of wild birds and their conservation; to provide facilities for persons interested in ornithology; to meet and exchange ideas and information and to catalogue and document public information gained in the study of birds.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Animals, Environment/conservation/heritage
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** LEICESTERSHIRE AND RUTLAND
- Leicester City
- Leicestershire
- Rutland

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£33,209	£27,290	-	-
2023-12-31	£12,050	£11,200	-	-
2022-12-31	£13,696	£9,384	-	-
2021-12-31	£12,763	£5,267	-	-
2020-12-31	£12,058	£5,934	-	-

## Trustees

Name	Role	Appointed
Iain Tidmarsh	Chair	2021-08-16
ADAM STRETTON		2016-08-06
ANDY SMITH		
Andrew Howes		2024-11-11
Carl David Baggott		2021-08-16
DAVE GRAY		
Dale Ivor Green		2024-11-11
JIM GRAHAM		
John Hague		2024-11-11
PETER DAVID WILLIAMS		
Richard Peter Garnett		2025-01-13
SUE GRAHAM		

**LEICESTERSHIRE AND RUTLAND ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 254645

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# Accounts

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## **LROS Chair's Report - Annual Report 2024-5**

My first year as Chair has flown by! Thank you to all the Committee for their support during this transition. All will be mentioned elsewhere in this report but, firstly, I would like to recognise and thank two key people. Firstly, Iain Tidmarsh for his three years as Chair and generously passing on his experience and advice, then taking on the role of Vice Chair for a second time. Secondly, Peter Williams as Secretary has willingly provided guidance and expert knowledge of the workings of the Society, keeps me in order and takes the Committee minutes. He is on several SubCommittees and has led the successful implementation of Swift Action for Swifts.

For me, LROS is about recording birds and analysing trends, helping to conserve bird life in VC55 (remembering the power of people working together, amongst members and with like-minded societies) and the resulting contacts, friendships and individual pleasures of field work and desk and committee work. I encourage members to submit their records, now possible online, and to participate in surveys, perhaps reporting your own surveys for your 'patch' or garden. These records contribute to our knowledge of changing populations to help target conservation efforts and impact local city and county planning.

The publication by LROS of Birds of Southwest Leicestershire by Carl Baggott and Adrian Baker was a major achievement of 2024. It was launched at the Global Birdfair and only five remain of the print run of 200 copies. The thorough research behind the book is a great example of the value of record keeping. Proceeds from sales have been returned to the Society.

The Committee aims to meet the Society's objectives through its activities and those of its SubCommittees, where necessary in cooperation with other local organisations. Some highlights are in the remainder of this Report. Iain said in his last Report how much is 'done behind the scenes' and the impressive range of knowledge amongst the Committee. Being Chair has really brought this home to me.

### **Committee**

The LROS Rules allow up to 26 Committee members. Currently we have 16. Sue Richardson was elected to the Committee last year and brings her experience of working in the charity sector. Colin Green was coopted on to the Committee and is nominated for election at this AGM and two further nominations are proposed for voting at this AGM. We have 'new blood' but are always looking out for more so new members are welcome. However, many members have expertise which can contribute to our work in a less formal manner. Please contact me or any Committee member if you feel able to offer help and knowledge. We recognise that not everyone has the time or inclination for committee work and that members support LROS in other ways by providing records, attending indoor and field meetings and, of course, paying their subscriptions.

LROS is looking for an Indoor Meetings Organiser to replace Andy Howes, a Vice-Chair to take over from Iain Tidmarsh and a Convenor for the Development and Promotion Sub-Committee. Dave Wright has resigned from the Committee but continues as BTO Regional Rep and will liaise with the Surveys & Census Committee.

As Hon Treasurer Adam Stretton maintains the accounts and presents them at each Committee meeting. I admire his patience in helping me to understand them and responding to questions from the Committee. We much appreciate his diligence, knowledge and willingness to continue helping us meet our Trustee responsibilities. We distinguish three financial aspects: running costs, which should be (and are) covered by members' subscriptions; allocations from external funders committed to specific projects (which can be tens of thousands of pounds) and funds held in reserve.

Our President, Jim Graham, continues to serve and advise on the Committee and several SubCommittees and is committed to everything LROS and its membership does. His expertise and guidance are appreciated by all. He strives to increase The Society's public profile, and his dedication has been instrumental in the success of the Peregrine Project.

My personal thanks go to all our Committee members. They provide their knowledge and experience freely at Committee meetings and are active behind the scenes. Several are also Sub-Committee convenors who provide reports at Committee meetings and help us guide the Society's direction.

The Society continues to maintain and establish links with other organisations. Members of the Committee have participated in the Local Nature Recovery Strategy and provided a model species prioritisation. We work with and receive funding from Severn Trent Water, for tern rafts and Sand Martin walls and their installation. LROS received grants from Natural England's Species Recovery Programme via our partners Leicestershire County Council for the Swift Action for Swifts initiative, and Peter Williams, Colin Green, Dale Green and Jools Partridge and other volunteers and the County Council's Street Lighting Team installed 364 boxes and callers.

The Committee has worked to modernise the LROS Rules and those will be voted on during the AGM.

### **Sub-Committees**

Much of LROS practical work is in the remit of our Sub-Committees.

Annual Report Many thanks to Jim Graham for his long stint as editor of the Annual Report seeing through numerous improvements and producing an outstanding record of the counties' birds. The 2022 edition was his last as editor and there has been a smooth handover to Dale Green. Dale has thrown himself into this role with gusto, organised his team and aims to bring forward the publication date for 2023 and future reports.

We are indebted to the many volunteers who contribute to the Annual Report. As well as thanking the editorial committee, we must recognise the summarisers, who convert raw records into text for the report; the proof-readers and copy editors; those who provide artwork, maps, photos and articles; preparing the layout, encouraging advertisers ... the list is almost endless. We thank everyone involved in this important LROS publication. Individual contributors are presented in the Annual Report.

**Communications Sub-Committee:** The Website and Social Media Sub-Committee extended its remit last year and is now the Communications Sub-Committee incorporating The Grebe.

The website has been refreshed and modernised, thanks particularly to Carl Baggott and his son, Sam, and Liz England of Rutland Online who maintains it. You can now submit bird records through the online LROS Recorder and new members can join easily using an online form. Both are readily findable on the home page. I recommend members to visit the site if they have not been recently.

LROS has extend its reach through its Facebook page, now with over 1000 members. Thanks to John Hague for developing the Facebook page and to Carl Baggott for taking it on in 2024.

Thanks again to John Hague who continues to develop The Grebe and does the desk-top publishing to bring it to us ten times each year. It's interesting to look back through the old editions on the Members' only page of the website to see how it has developed and the increasing number of members who submit their records. John contributes much of the content himself and would like more articles from members, please – something bird-related about which you feel passionate, your local patch or favourite walk, a favourite species or your own mini-survey etc. Thanks also to our database manager, Brian Moore, for maintaining the records database and collating the monthly records, to Dave Gray and Iain Tidmarsh for summarising them and to everyone who submits records.

**Computerisation of Records:** The Sub-Committee convened completed its job successfully and was closed. Huge thanks to everyone on the team for the successful transfer of many years of records into an easily searchable form on the Members' page. Particular thanks go to Brian and Andy Mackay for managing this valuable resource.

**Conservation & Education.:**The Conservation and Education Sub-Committee formed in 2010 with Russell Parry as Convenor. He inspired and encouraged its activities and continued as an active member until earlier this year. Numerous innovations included funding education sessions for school children (over 500 attended workshops in 2011-12) and practical conservation projects building and erecting Tree Sparrows, Barn Owl and Swift nest boxes.

Andy Smith, the Convenor, has continued the practical action and the past year has been no exception. The Committee thanks everyone for their proactive and energetic approach and welcomes Chris Flint to the Sub-Committee. Tern rafts are maintained at six sites and potentially two more. Sand Martin cabinets or walls are installed and managed at nine locations. Osprey platforms are maintained, and the Cathedral peregrines can be watched online. Site maintenance is carried out at several locations and a list of new potential projects has been drafted. A scheme for financial support to ringers/ringing groups was launched.

**Development and Promotion:** Each year Sue Graham organises the LROS stand at the Global Bird Fair. It is much more work than might be obvious and we thank her for the annual physical and mental effort. She promotes the Society in many other ways and brings in advertising for the Annual Report. Sadly, Sue has decided to step down as convenor, although she will continue as a member. We are very grateful for her long and productive time as convenor but now we are looking for a new convenor and additional Sub-Committee members.

The Bird Fair 2025 stand is booked for 11th to 13th July and planning is well underway for the stand and its theme.

In parallel to this Sub-Committee, we have a small ad hoc working group on engaging young people. This has contributed to the Rules changes concerning Membership and is looking into opportunities for engagement through targeted, sustainable activities.

**Membership & Indoor meetings:** Two vital roles of The Society are that of Membership Secretary and Indoor Meetings Organiser, requiring someone with energy and dedication. We are very lucky to have Andy Howes covering both important responsibilities. Andy is stepping down as Indoor Meetings Organiser and, despite searching for a Meetings Organiser for two years, has maintained his high standards for quality presenters during the past season.

Everyone will have their own highlights; mine were Dave Gosney's lockdown survey around Sheffield, Carl Baggott's Birds of Southwest Leicestershire, and Dave Robinson's eye mimicry. No organiser means no indoor meetings, so it is important to have a successor for Andy. Please contact Andy or me if you feel able to take on this key role in the Society.

Concerning membership, Andy ensures issues are dealt with promptly and efficiently, seeking new members wherever and whenever he can. LROS currently has well over 500 paid up members (21 new this year). He is highly organised and it is thanks to him that the regular newsletter reaches everyone. We are grateful to his team of volunteers who distribute the Annual Report to all corners of the VC55, saving the Society significant costs. The new online membership form has already almost eliminated the printed membership form.

**Outings:** Andrew Cliff provides his commitment to the popular monthly outings through the season. A lot of background work goes into arranging and leading the mix of local and more distant outings, always at interesting places: Bempton Cliffs (May 2024), Rutland Water (Sept), Fairburn Ings (Oct), Ouse Washes and Eldernell (Nov), Thornton and Groby Pool (Jan 2025), Attenborough NR (Feb), Brandon Marsh (March), Rutland Water and EBR (April) plus Coombes Valley in May and Potteric Carr in June.

**Records:** This is a valuable, time consuming and complex role; gleaning, collating and verifying records from multiple sources in VC55 and linking with external organisations such as the Rare Breeding Birds Panel, the British Trust for Ornithology and the Leicestershire and Rutland Environmental Records Centre. Carl Baggott does this admirably and we are lucky to have his dedication and time. In 2024, 354,000 individual records were received through four platforms. He and the Records Committee of Ben Croxtall, Dave Gray, Chris Hubbard and Andy Mackay aided by Steve Lister and others work through these records. We are extremely grateful for Carl and his team's dedication and efforts. The production of the Annual Report would be impossible without this level of dedication.

Records from new technologies such as sound recording and remote recorders facilitate understanding the habits and movements of common and rarer species which would be missed by observation and standard surveys. Thermal Imaging provides similar opportunities and a second has been purchased for LROS. Requests may be made for these to be loaned for accepted surveys and projects. as will the Motus Tower at Rutland Water to which LROS contributed funds last year.

Thanks to everyone who has contributed to the House Sparrow survey set up by Carl (over 800 records on April 11th) and, if you have not done so, please add sightings from anywhere in the counties to the recorder by following the link on the LROS website.

There are several initiatives for surveys and filling data gaps to be announced shortly which are suitable for everyone at all levels of birding ability.

**Surveys & Census:** This Sub-Committee has lost Andy Mackay and Dave Wright, and I took over from Dave Gray as Convenor. Many thanks to Dave for kindly agreeing to remain as an expert member of the Sub-Committee with Jim Graham and Peter Willians, but we would welcome an additional member. The experience of this small team is simply amazing. The Sub-Committee has plans for new activities in 2025 and 2026.

Dave Wright continues as the BTO Regional Rep and Regional Organiser (RO) for the Breeding Bird Survey and works with the LROS Committee and the BTO Leicestershire ambassador, Sabrina Schultz ambassador for Leicestershire. Many thanks to Dave for his considerable effort working with the BTO and linking it to LROS. Also, to Brian Moore RO for WeBS and to Russ Malin who is retiring as RO for the Heronries Census. The Winter Gull Survey was completed in January and the Heathland Bird Survey is starting for 2025. Thanks to all the LROS members who contribute to these surveys and, consequently, to the LROS and LRERC data bases.

### **Final comments**

As I write this report, we have received the first records of nearly all our summer migrants and there is hope that, compared to 2024, the warmer early of 2025 allows good breeding successes. Certainly, butterflies seem to have benefitted so far. Wader passage is well underway, Ring Ouzel and Wheatear passage is good and there has been a spate of Little Gulls. also have an exciting county first with a Raptor Watchpoint in Bradgate Park for Goshawks.

Thanks to all members for supporting LROS through the past year and best wishes for an exciting and successful year ahead.

**Richard Garnett**

## **LROS Treasurer Report 2024 Statement of Accounts:**

This report reviews the 2024 Statement of Accounts and proposes that:

- (i) the 2024 Statement of Accounts are approved.
- (ii) the Auditors 'Armstrong's' are re-appointed for the 2025 accounts.
- (iii) Membership fees are held at £18 for 2026.
- (iv) A simplified membership fee structure is put in place including a reduced membership fee of £10 for members aged between 18 and 25.

## **Review of the 2024 Statement of Accounts:**

The annual Statement of Accounts for the financial year 2024 has been collated and is attached. The accounts have been subject to an independent examiners review (Armstrong's Chartered Accountants) and their statement of opinion is shown on page 1 of the accounts.

No issues for concern are raised. The accounts follow the layout required by the Charities Commission and complies with Section 145(5)(b) of the Charities Act. Previous year figures are shown for comparative purposes.

There is a change to the format from the previous year. This arises as a result of grant receipt from Natural England via Leicestershire County Council for the swift project. A requirement of the funding is that it must be listed in the annual accounts as "restricted" funding. Thus, there is a new 'Statement of Financial Activities' on page 2 that splits between unrestricted and restricted funds to meet this requirement. The usual Income and Expenditure account that details income and expenditure for the year and compares to the previous year is shown on page 6.

The accounts show that the Society made a surplus in year (2024) of £5,919 with a surplus of £850 being recorded in 2023. The increase in surplus when compared to the previous year is mainly due to:

- Increased membership numbers meaning higher subscription income and gift aid receipts.
- Increased sales and donations that includes a surplus generated from the excellent book 'The Birds of Southwest Leicestershire' by Carl Baggott and Adrian Baker.

The Income generated continues to meet the running costs of the Society.

Of special note in 2024 is that the Society worked in partnership with Natural England and Leicestershire County Council on the 'Swift Action for Swifts' project. This project, which runs into 2025 will see the Society receive funds close to £40,000 for the installation and monitoring of swift nest boxes across the County.

## **Income:**

Membership levels increased during 2024 and subscription income is slightly higher compared to the previous year. This heading also includes receipt of Gift Aid Claims where the Society reclaims tax from His Majesty's Revenue and Customs (HMRC). The Society is up to date with claims made.

Other income includes grant funds for the Swift Project, book sales and amounts raised through charging for advertising in the Annual Report, funds raised by and tea and coffee sales at Society meetings and donations made through Easy Fundraising and Just Giving.

### **Expenditure:**

Total expenditure represents the costs of continuing to provide members with a good programme of meetings, regular newsletters, organised outings, a dedicated website and the Annual Report. All such member activities continued to be provided in 2024.

Overall general expenditure in 2024 was comparable with that in 2023.

Expenditure of over £20,500 was made towards Conservation and Education Projects including:

- £15,472 for the swift project, which nets off against grant income
- publication costs for the Bird of Southwest Leicestershire book
- materials for new tern rafts.

### **Balances Held:**

The Society continues to hold investments with National Savings and Investments (NS&I). Available investment is £22,054.

Whilst the Society currently shows a healthy bank balance, this includes funds received that need to be committed to specific areas of activity:

- receipt of £8k grant to support the sand martin wall at Glen Parva
- receipt of £15k to support conservation work at Cropston and Swithland.
- receipt of £9k additional grant income received for the swift project but not spent in year

The balance also includes £8k of legacy funding received over the last 3 years.

It is good practice to keep a working capital amount aside and instantly available to meet any adverse events / unforeseen circumstances.

There remains an excess cash balance of around £25,000 which will be invested to receive interest and be available to support future conservation and education projects. Funds will also be required to meet additional inflationary costs whilst keeping annual subscription fees frozen.

### **Summary:**

The accounts continue to show a steady in year surplus. This has enabled investment into conservation projects and enhancing member benefits. This shows that the Society is operating on a sound financial footing and is in a good position to invest for the benefit of members and birds of Leicestershire and Rutland alike.

**Membership Fees:**

The Society continues to maintain an adequate level of income to ensure that it can continue to support and enhance Member benefits and I have no ongoing financial concerns. I do not therefore propose any increase to the current annual membership fee of £18 for 2026.

Last year, the Society engaged nationally with partner organisations to look at ways of increasing its membership amongst young people. At the time and as an incentive to encourage membership in this area it was agreed that from 2025, membership would be provided free to this group.

However, over the year it was identified that this approach provided a number of complexities in managing and providing effective safeguarding arrangements. Following further review and partner engagement it is considered that the membership fees structure be simplified and reflective of practice elsewhere.

It is proposed that from 2026:

A reduced membership fee of £10 is available for members aged 18-25;

No formal membership will be recorded for anyone under the age of 18 although family membership will be available; and

Members over age 25 will be subject to the standard annual fee of £18.

This replaces all membership arrangements previously agreed.

**Comment:**

I really value the work that the Society does in the Conservation and Education arena with funds previously being used to provide interpretation boards at various birding sites across the County; the building of tern rafts and the provision of sound recording equipment to enhance our bird recording data. It is my view that investments (and any donations received) continue to support these types of Projects.

Encouragement and support for young people to get involved will be key in ensuring the long-term sustainability of the Society.

I would like to reiterate my thanks to the hard work that is input by a number of members who continue to devote their free time and effort to the cause.

**Adam Stretton**

**Treasurer**

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**UNAUDITED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ACCOUNTANTS' REPORT TO**  
**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

We report on the accounts of the Society for the year ended 31 December 2024, which are set out on pages 2 to 5.

Respective responsibilities of the committee and the examiner

The committee is responsible for the preparation of the accounts. The Society's committee consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- o examine the accounts under section 145 of the Charities Act;
- o follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- o state whether particular matters have come to our attention.

Basis of independent examiners' statement

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Society 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 the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

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

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

Armstrongs  
Chartered Accountants  
25 Station Road  
Hinckley  
Leicestershire  
LE10 1AP

Date: .....

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	12,805	-	12,805	11,023
<b>Charitable activities</b>				
Swift Project	-	15,472	15,472	-
Other trading activities	4,403	-	4,403	604
Investment income	<u>529</u>	<u>-</u>	<u>529</u>	<u>424</u>
<b>Total</b>	<u>17,737</u>	<u>15,472</u>	<u>33,209</u>	<u>12,051</u>
<b>EXPENDITURE ON</b>				
Raising funds	11,818	-	11,818	11,201
<b>Charitable activities</b>				
Swift Project	<u>-</u>	<u>15,472</u>	<u>15,472</u>	<u>-</u>
<b>Total</b>	<u>11,818</u>	<u>15,472</u>	<u>27,290</u>	<u>11,201</u>
<b>NET INCOME</b>	5,919	-	5,919	850
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>52,392</u>	<u>-</u>	<u>52,392</u>	<u>51,542</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>58,311</u></u>	<u><u>-</u></u>	<u><u>58,311</u></u>	<u><u>52,392</u></u>

**LEICESTERSHIRE AND RUTLAND  
ORNITHOLOGICAL SOCIETY**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		42		52
<b>CURRENT ASSETS</b>					
Debtors and prepayments		6,284		1,086	
National Savings Bonds		7,000		7,000	
National Savings Accounts		15,054		14,789	
Bank account		69,279		49,243	
Cash in hand		<u>10</u>		<u>10</u>	
		<u>97,627</u>		<u>72,128</u>	
<b>CURRENT LIABILITIES</b>					
Accrued Expenses		21,982		12,201	
Yearly Annual Report					
For the year 2024		2,500		-	
For the year 2023		2,500		2,500	
For the year 2022		-		2,500	
For the year 2021		-		2,259	
Subscriptions in advance		904		328	
Deferred grant income		11,472		-	
		<u>39,358</u>		<u>19,788</u>	
			<u>58,269</u>		<u>52,340</u>
<b>NET ASSETS</b>			<u>58,311</u>		<u>52,392</u>
<b>FINANCED BY</b>					
<b>Funds – Unrestricted funds</b>	3		<u>58,311</u>		<u>52,392</u>
			<u>58,311</u>		<u>52,392</u>

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

Secretary ..... P Williams

Chairman ..... R Garnett

Treasurer ..... A Stretton

Approved by the committee on .....

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

1. **ACCOUNTING POLICIES**

**Accounting policies**

- i) the accounts are prepared on the accruals basis except for Gift Aid included within Subscriptions, which records the previous year's claim.
- ii) depreciation on Display Boards is charged at 20% on reducing balance.

2. **TANGIBLE FIXED ASSETS**

	Display boards £
<b>NET BOOK VALUE</b>	
At 1 January 2024	52
Depreciation for year	<u>(10)</u>
At 31 December 2024	<u><u>42</u></u>

3. **FUNDS**

	2024		2023	
	£	£	£	£
Surplus account	52,392		51,542	
Add				
Excess of income over expenditure	<u>5,919</u>		<u>850</u>	
		<u>58,311</u>		<u>52,392</u>
		<u><u>58,311</u></u>		<u><u>52,392</u></u>

4. **INCOME TAX**

Gift Aid subscriptions of £11,545 (2023 - £10,455) includes £1,850 income tax relating to 2024 subscriptions (2023 - £1,850 relating to 2023 subscriptions).

5. **AIMS OF THE SOCIETY**

Main aims

- i) to further the science of ornithology and the study of wild birds, especially in Leicestershire and Rutland;
- ii) to promote the protection of wild birds and their conservation;
- iii) to provide facilities for persons interested in ornithology;
- iv) to meet and exchange ideas and information and to catalogue, document and publish information gained in the study of wild birds in Leicestershire and Rutland.

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. STATEMENT OF COMMITTEE'S RESPONSIBILITIES**

The committee is required to prepare financial statements for each financial year. In preparing those financial statements, the management committee should follow best practice and:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent; and
- \* prepare the financial statements on a going concern basis unless it is inappropriate to assume that the society will continue on that basis.

The committee is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the society. The committee is also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**DETAILED INCOME AND EXPENDITURE**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,260	568
Subscriptions	<u>11,545</u>	<u>10,455</u>
	12,805	11,023
<b>Other trading activities</b>		
Raffles and sundry income	128	122
Sales (book, report, etc)	3,315	281
Advertising	<u>960</u>	<u>201</u>
	4,403	604
<b>Investment income</b>		
Investment income	529	424
<b>Charitable activities</b>		
Grant income – swift project	<u>15,472</u>	<u>-</u>
<b>Total incoming resources</b>	33,209	12,051
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Newsletter	1,435	1,370
Annual report	2,516	2,814
Computer software	362	204
Secretarial and administration	521	887
Conservation and education	20,597	4,146
Exhibitions	748	540
Lectures and room hire	671	827
Depreciation of display boards	<u>10</u>	<u>13</u>
	26,860	10,801
<b>Governance costs</b>		
Accountancy fees	<u>430</u>	<u>400</u>
<b>Total resources expended</b>	<u>27,290</u>	<u>11,201</u>
<b>Net income</b>	<u><u>5,919</u></u>	<u><u>850</u></u>

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**UNAUDITED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

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**FOR THE YEAR ENDED 31 DECEMBER 2024**

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**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**ACCOUNTANTS' REPORT TO**  
**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

We report on the accounts of the Society for the year ended 31 December 2024, which are set out on pages 2 to 5.

Respective responsibilities of the committee and the examiner

The committee is responsible for the preparation of the accounts. The Society's committee consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is our responsibility to:

- o examine the accounts under section 145 of the Charities Act;
- o follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- o state whether particular matters have come to our attention.

Basis of independent examiners' statement

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Society 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 the committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners' statement

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

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

Armstrongs  
Chartered Accountants  
25 Station Road  
Hinckley  
Leicestershire  
LE10 1AP

Date: .....

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	12,805	-	12,805	11,023
<b>Charitable activities</b>				
Swift Project	-	15,472	15,472	-
Other trading activities	4,403	-	4,403	604
Investment income	<u>529</u>	<u>-</u>	<u>529</u>	<u>424</u>
<b>Total</b>	<u>17,737</u>	<u>15,472</u>	<u>33,209</u>	<u>12,051</u>
<b>EXPENDITURE ON</b>				
Raising funds	11,818	-	11,818	11,201
<b>Charitable activities</b>				
Swift Project	<u>-</u>	<u>15,472</u>	<u>15,472</u>	<u>-</u>
<b>Total</b>	<u>11,818</u>	<u>15,472</u>	<u>27,290</u>	<u>11,201</u>
<b>NET INCOME</b>	5,919	-	5,919	850
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>52,392</u>	<u>-</u>	<u>52,392</u>	<u>51,542</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>58,311</u></u>	<u><u>-</u></u>	<u><u>58,311</u></u>	<u><u>52,392</u></u>

**LEICESTERSHIRE AND RUTLAND  
ORNITHOLOGICAL SOCIETY**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		42		52
<b>CURRENT ASSETS</b>					
Debtors and prepayments		6,284		1,086	
National Savings Bonds		7,000		7,000	
National Savings Accounts		15,054		14,789	
Bank account		69,279		49,243	
Cash in hand		<u>10</u>		<u>10</u>	
		<u>97,627</u>		<u>72,128</u>	
<b>CURRENT LIABILITIES</b>					
Accrued Expenses		21,982		12,201	
Yearly Annual Report					
For the year 2024		2,500		-	
For the year 2023		2,500		2,500	
For the year 2022		-		2,500	
For the year 2021		-		2,259	
Subscriptions in advance		904		328	
Deferred grant income		11,472		-	
		<u>39,358</u>		<u>19,788</u>	
			<u>58,269</u>		<u>52,340</u>
<b>NET ASSETS</b>			<u>58,311</u>		<u>52,392</u>
<b>FINANCED BY</b>					
<b>Funds – Unrestricted funds</b>	3		<u>58,311</u>		<u>52,392</u>
			<u>58,311</u>		<u>52,392</u>

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

Secretary ..... P Williams

Chairman ..... R Garnett

Treasurer ..... A Stretton

Approved by the committee on .....

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

1. **ACCOUNTING POLICIES**

**Accounting policies**

- i) the accounts are prepared on the accruals basis except for Gift Aid included within Subscriptions, which records the previous year's claim.
- ii) depreciation on Display Boards is charged at 20% on reducing balance.

2. **TANGIBLE FIXED ASSETS**

	Display boards £
<b>NET BOOK VALUE</b>	
At 1 January 2024	52
Depreciation for year	<u>(10)</u>
At 31 December 2024	<u><u>42</u></u>

3. **FUNDS**

	2024		2023	
	£	£	£	£
Surplus account	52,392		51,542	
Add				
Excess of income over expenditure	<u>5,919</u>		<u>850</u>	
		<u>58,311</u>		<u>52,392</u>
		<u><u>58,311</u></u>		<u><u>52,392</u></u>

4. **INCOME TAX**

Gift Aid subscriptions of £11,545 (2023 - £10,455) includes £1,850 income tax relating to 2024 subscriptions (2023 - £1,850 relating to 2023 subscriptions).

5. **AIMS OF THE SOCIETY**

Main aims

- i) to further the science of ornithology and the study of wild birds, especially in Leicestershire and Rutland;
- ii) to promote the protection of wild birds and their conservation;
- iii) to provide facilities for persons interested in ornithology;
- iv) to meet and exchange ideas and information and to catalogue, document and publish information gained in the study of wild birds in Leicestershire and Rutland.

**LEICESTERSHIRE AND RUTLAND**  
**ORNITHOLOGICAL SOCIETY**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6. STATEMENT OF COMMITTEE'S RESPONSIBILITIES**

The committee is required to prepare financial statements for each financial year. In preparing those financial statements, the management committee should follow best practice and:

- \* select suitable accounting policies and apply them consistently;
- \* make judgements and estimates that are reasonable and prudent; and
- \* prepare the financial statements on a going concern basis unless it is inappropriate to assume that the society will continue on that basis.

The committee is responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the society. The committee is also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**LEICESTERSHIRE AND RUTLAND  
ORNITHOLOGICAL SOCIETY**

**DETAILED INCOME AND EXPENDITURE  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,260	568
Subscriptions	<u>11,545</u>	<u>10,455</u>
	12,805	11,023
<b>Other trading activities</b>		
Raffles and sundry income	128	122
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Grant income – swift project	<u>15,472</u>	<u>-</u>
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<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Newsletter	1,435	1,370
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<b>Governance costs</b>		
Accountancy fees	<u>430</u>	<u>400</u>
Total resources expended	<u>27,290</u>	<u>11,201</u>
<b>Net income</b>	<u><u>5,919</u></u>	<u><u>850</u></u>