

# SUSSEX ORNITHOLOGICAL SOCIETY

England & Wales · Charity number 256936

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1968-09-27

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

## Contact

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**Address** Blessings  
Barns Farm Lane  
Storrington  
Pulborough  
RH20 4AH

**Phone** 07730128140

**Email** [merrited2@gmail.com](mailto:merrited2@gmail.com)

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

## Activities

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**Objects:** A) TO RECORD AND STUDY WILD BIRDS IN THE COUNTRY OF SUSSEX. B) TO ASSIST IN THE PRESERVATION OF WILD BIRDS IN GREAT BRITAIN. C) TO ENCOURAGE BY THE USE OR FILMS, BOOKS, MEETINGS, OUTINGS AND OTHER MEANS (I) THE STUDY OF BIRDS IN THE FIELD AND ORNITHOLOGICAL SCIENCE GENERALLY AND (II) THE EDUCATION OF ITS MEMBERS AND THE GENERAL PUBLIC IN ORNITHOLOGICAL, SCIENCE AND THE NEED FOR PROTECTION OF WILD BIRDS AND THEIR HABITATS.

**Activities:** To record and study wild birds in the county of Sussex. To assist in the conservation of the wild birds of Great Britain. To engage, inspire and educate people to enjoy, appreciate and understand birds and their habitats.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Environment/conservation/heritage
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** GREAT BRITAIN
- Brighton And Hove
- East Sussex
- West Sussex

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-12-31 | £59,745 | £49,461     | -      | -         |
| 2024-12-31 | £41,983 | £29,526     | -      | -         |
| 2023-12-31 | £76,884 | £62,075     | -      | -         |
| 2022-12-31 | £39,232 | £50,431     | -      | -         |
| 2021-12-31 | £35,487 | £30,075     | -      | -         |

## Trustees

| Name                | Role | Appointed  |
|---------------------|------|------------|
| Adam Edward Huttly  |      | 2025-02-04 |
| Alan John Swetman   |      | 2021-05-07 |
| Anthony John Benton |      | 2023-04-01 |
| Clare Buckle        |      | 2023-04-01 |
| Edwin Merrikin      |      | 2019-04-13 |
| Gary W Faulkner     |      | 2026-05-06 |
| JONATHAN COOK       |      | 2022-11-02 |
| Jack Thompson       |      | 2025-02-04 |
| Katie Nethercoat    |      | 2022-04-09 |
| Steve Gilbert       |      | 2024-09-10 |
| Susan Kerry-Bedell  |      | 2023-12-28 |

**SUSSEX ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 256936

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# Accounts

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Charity number: 256936



Trustees' report and unaudited financial statements  
for the year ended 31<sup>st</sup> December 2025

# Sussex Ornithological Society (SOS)

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## **Sussex Ornithological Society**

**Reference and administrative details of the charity, its Trustees, and advisors, for the year ended 31 December 2025.**

### **President**

Chris Corrigan

### **Trustees**

Clare Buckle, Chair of Council

Alan Swetman, Secretary

Ted Merrikin, Treasurer

Chas Holt, Chair of Scientific (resigned 01 May 2025)

Jonathan Cook, Chair of Membership & Publicity

Adam Huttly, (appointed 04 Feb 2025)

Katie Nethercoat, Member of Council

Pat Wilder, Member of Council

Jack Thompson, (appointed 04 Feb 2025)

Tony Benton, Member of Council

Susan Kerry-Bedell, Member of Council

Steve Gilbert, Member of Council

|                                  |   |
|----------------------------------|---|
| <b>Charity Registered Number</b> | <b>256936</b>   |
| <b>Principal office</b>          | <b>10 Hills Road<br/>Steyning<br/>West Sussex<br/>BN44 3QG</b>  |
| <b>Registered office</b>         | <b>Blessings<br/>Barns Farm Lane<br/>Storrington<br/>Pulborough<br/>West Sussex<br/>RH20 4AH</b>              |
| <b>Independent examiner</b>      | <b>Maurice Frost F.C.A<br/>Lake Barn<br/>Maypole Lane<br/>Yapton<br/>Arundel<br/>West Sussex<br/>BN18 0DR</b> |

## Sussex Ornithological Society

### Chair's statement for the year ended 31 December 2025

I am proud to present the annual report for the Society for 2025, reflecting the incredible amount of unpaid work our officers and volunteers have carried out during the year resulting in some significant outcomes for the Society.

In support of our objectives to record and study birds in Sussex, assist in the conservation of wild birds, and to engage and inspire people to appreciate birds and their habitats, we have had several achievements in 2025:

The year began with the annual bird race, with 16 teams raising over £1800 for the Society, closely followed by a successful conference with five excellent talks. During the year officers have worked extremely hard on plans for a volunteer thank you event, and new format combined conference & AGM, which will take place in January and April 2026 respectively.

At the AGM in April 2025, we outlined our plans for development of a new Society website. A small team worked throughout 2025 with our selected provider to develop the new site, as well as commissioning updated branding for the Society. We are excited about these developments and look forward to unveiling the refreshed site and designs in 2026.

Once again, we published the consistently excellent Sussex Bird Report, as well as our quarterly newsletter for members. As well as 40 outings for our members to enjoy, we provided talks to local communities to inspire and support their interest in birds.

Through the generosity of our members, the public, and Chichester Harbour Friends, we supported the restoration of the Ferry Pool at Sidlesham through the Big Give campaign. We funded marker buoys on the River Adur at Shoreham to raise awareness of wildlife-only areas on the RSPB reserve, and funded trail cameras at Rye Harbour to increase monitoring of predators during the forthcoming breeding season.

Society grants have supported several local communities who wish to provide nest boxes for Swifts and Hirundines, and we continue to provide funding for nest boxes to Sussex Barn Owl Group as well as supporting site maintenance at Charleston Reedbed.

Our busy conservation team continues to monitor planning applications for impacts on birds and habitats, lodging objections where it is believed appropriate to do so, based on evidence available from our extensive bird records.

These achievements are outlined in more detail in the report below.

Behind the scenes Council met five times to oversee the work of the Society, ensuring that our governance and finances are sound. Major items for discussion have included the ongoing work of ensuring that all aspects of risk are effectively managed for the Society. We introduced a new Donations policy, outlining how we award grants, and a new Privacy policy was published.

Supporting all these achievements are teams of volunteers dedicating hours of work fitted around other commitments and, in some cases, around full-time jobs too. I am extremely grateful to our committed Council and Committee members and all our volunteers for their hard work and dedication, and to Society members for their invaluable support of the Society.

Clare Buckle Chair of Council



16/03/2026

# Sussex Ornithological Society

## Trustees' report for the year ended 31 December 2025

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The Trustees present their annual report together with the unaudited financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2025

Formed in 1962, the Sussex Ornithological Society "(SOS)" has grown to become one of the largest county bird clubs in Great Britain with a current membership of 1,898. Members receive quarterly newsletters and a copy of the Sussex Bird Report. Since inception the SOS has given over £494,000 to a wide variety of projects within Sussex focusing mainly on conservation, and education relating to the county's avifauna.

### Strategy

#### The objects of the Society are:

- To record and study wild birds in the county of Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To engage, inspire and educate people to enjoy, appreciate and understand birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys and carry out targeted recording or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.
5. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Birds Rarities Committee (BBRC) for adjudication.

# Sussex Ornithological Society

## **B. To assist in the conservation of the wild birds of Great Britain**

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfil requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue management of Charleston Reedbed for conservation purposes when necessary and appropriate.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

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

1. Organise an annual conference covering themes related to wildlife, particularly birds, which will help to achieve the Society’s objects.
2. Organise an annual programme of outings, covering the main birdwatching sites in and around Sussex.
3. Encourage scientific study of birds through the publication of papers in the Sussex Bird Report and by providing financial support for ornithological research.
4. Publish a quarterly newsletter to keep members informed of the Society’s work and to inspire them to help in survey work and other activities. Encourage members to submit interesting articles for publication on county bird related subjects.
5. Develop and maintain website and social media for communicating with members and others.
6. Support specific campaigns to educate and involve the public on wildlife (mainly avian) issues.

## **D. Our Resources**

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

1. Continue efficient financial administration of the Society and implement our Financial Strategy, and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form and is reviewed annually.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

## **Annex**

### **Financial Strategy**

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

# Sussex Ornithological Society

## Achievements and performance

### Main achievements of the charity

- The Annual New Year Bird Race, in which 15 teams took part, raised £1,933 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was held at Oathall College, Haywards Heath with 180 members attending.
- The Society during the year introduced the new Funding policy refreshed the Society's EDI policy, Volunteering policy, Privacy Policy, and Social Media Policy.
- Our Swift and Hirundine champions were very active throughout the year in promoting interest and action in the county.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over 908,500 bird sightings were added to the database this year, and we now hold over 8.86 million records of Birds of Sussex.
- SOS donated £19,455 to worthy conservation causes during the year.
- The SOS Bird Report for 2024 was published during October 2025, acclaimed as an outstanding publication by Bird Guides. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.
- A new Funding Policy was introduced, and the following were reviewed/updated EDI, Volunteering, Privacy and Social Media.

## Financial Review

|                                      |                |                        |                 |
|--------------------------------------|----------------|------------------------|-----------------|
| <b>The Income of the Charity was</b> | <b>£59,745</b> | <b>[2024: £41,983]</b> | <b>and</b>      |
| <b>Expenditure was</b>               | <b>£49,461</b> | <b>[2024: £29,526]</b> | <b>giving a</b> |
| <b>Net surplus for the year of</b>   | <b>£10,284</b> | <b>[2024: £12,507]</b> |                 |

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they update the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

Council has established Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council will review the actual reserves level annually and limit commitments so that this level is maintained. Uncommitted and unrestricted funds (excluding the designated life members fund) on 31 December 2025 were £105,525 (2024: £97,085). Taking account of our reserves policy funds available for conservation at year end were £50,313 (2024: £26,951). The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisations for financing the purchase and development of nature reserves in the county, and other conservation projects.

# Sussex Ornithological Society

## Structure, governance, and management.

### a. Constitution

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society, with subsequent amendments and additions.

### b. Management

The entire business of the Society shall be managed by a council consisting of five Honorary Officers and not less than five or more than eight other members of the Society.

### c. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 9 in the Society's Rules. All members of the Council shall be elected at an Annual General Meeting and shall hold office for a period of five years, rule 9(a). Under rule 9(b) this period may be extended to ten years. The President of the Society may serve for a period of ten years.

### d. Training Trustees

Towards the end of the Honorary Officers' tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found, they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### e. Related party transactions

During the year one Trustee made donations without conditions to the Charity amounting to £50.

### Principal risks and uncertainties

In September 2024, Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees, and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility. The Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found or not more than 10 years of their appointment.

The General Data Protection Regulation came into effect in May 2018; SOS updated its Privacy Policy in September 2018. In 2023 the Society introduced new policies comprising Equality, Diversity and Inclusion, Volunteering, Health and Safety and Safeguarding policies. A social media policy was introduced during 2024. In 2025 a new Funding Policy was introduced.

Approved by order of the members of the board of Trustees on 16/03/2026 and signed on their

behalf by:



Clare Buckle  
Chair of Council

# Independent examiner's report to the Trustees of Sussex Ornithological Society (the charity')

I report to the charity Trustees on my examination of the accounts of Sussex Ornithological Society (the charity) for the year ended 31 December 2025.

## Responsibilities and basis of report

As the Trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act').

I report in respect of our examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

## Independent examiner's statement

I am qualified to carry out the Independent Examination being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;  
or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.
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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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 to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

*Maurice Frost*

**Maurice Frost**

Maurice Frost F.C.A.  
Maypole Lane  
Yapton  
Arundel  
West Sussex  
BN18 0NR

**26 March 2026**

Sussex Ornithological Society

Statement of financial activities  
for the year ended 31 December 2025

|                                     |      | Unrestricted<br>funds<br>2025<br>£ | Designated<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | As restated<br>Total<br>funds<br>2024<br>£ |
|-------------------------------------|------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|--|
|                                     | Note |                                    |                                  |                                  |                             |  |
| <b>Income from:</b>                 |      |                                    |                                  |                                  |                             |  |
| Donations, legacies and Gift Aid    | 3    | 21,005                             | -                                | -                                | 21,332                      | 7,851                                      |
| Charitable activities               | 4    | 3,533                              | -                                | -                                | 3,506                       | 3,313                                      |
| Other trading activities            | 5    | 2,830                              | -                                | -                                | 2,530                       | 2,864                                      |
| Investments                         | 6    | 6,261                              | -                                | -                                | 6,261                       | 5,151                                      |
| Membership subscriptions            | 7    | 21,841                             | 4,275                            | -                                | 26,116                      | 22,804                                     |
| <b>Total income</b>                 |      | <b>55,470</b>                      | <b>4,275</b>                     | <b>-</b>                         | <b>59,745</b>               | <b>41,983</b>                              |
| <b>Expenditure on:</b>              |      |                                    |                                  |                                  |                             |  |
| Raising funds                       | 11   | 256                                | -                                | -                                | 256                         | 499  |
| Grant funding                       | 12   | 15,971                             | 3,485                            | -                                | 19,456                      | 3,201                                      |
| Charitable activities               | 13   | 29,001                             | -                                | -                                | 29,001                      | 25,466                                     |
| Depreciation on Society's equipment | 19   | 748                                | -                                | -                                | 748                         | 310  |
| <b>Total expenditure</b>            |      | <b>45,976</b>                      | <b>3,485</b>                     | <b>-</b>                         | <b>49,461</b>               | <b>29,476</b>                              |
| <b>Net movement of funds</b>        |      | <b>9,494</b>                       | <b>790</b>                       | <b>-</b>                         | <b>10,284</b>               | <b>12,507</b>                              |
| <b>Reconciliation of funds:</b>     |      |                                    |                                  |                                  |                             |  |
| Total funds brought forward         |      | 57,085                             | 46,854                           | -                                | 103,939                     | 91,432                                     |
| Net movement of funds               |      | 9,494                              | 790                              | -                                | 10,284                      | 12,507                                     |
| Transfer between funds              |      | 1,431                              | (1,431)                          | -                                | -                           | -  |
| <b>Total funds carried forward</b>  |      | <b>68,010</b>                      | <b>46,213</b>                    | <b>-</b>                         | <b>114,223</b>              | <b>103,939</b>                             |

**Balance Sheet**  
**As at 31 December 2025**

|  | Note | 2025<br>£      | 2024<br>£       |
|--|------|----------------|-----------------|
| <b>Fixed Assets</b>                            |      |                |                 |
| Equipment owned by the Society                 | 19   | 2,013          | 1,290           |
| <b>Current assets</b>                          |      |                |                 |
| Debtors  | 20   | 123            | -               |
| Cash at bank and in hand                       |      | 113,321        | 130,068         |
|  |      | <u>113,444</u> | <u>130,068</u>  |
| Creditors: amounts falling due within one year | 21   | <u>(1,234)</u> | <u>(27,419)</u> |
| <b>Net current assets</b>                      |      | <u>112,210</u> | <u>102,649</u>  |
| <b>Total assets less current liabilities</b>   |      | <u>114,223</u> | <u>103,939</u>  |
| <br><b>Charity funds</b>                       |      |                |                 |
| Restricted funds                               | 22   | -              | -               |
| Designated funds                               | 22   | 46,213         | 46,854          |
| Unrestricted funds                             | 22   | 68,010         | 57,085          |
| <b>Total funds</b>                             |      | <u>114,223</u> | <u>103,939</u>  |

The financial statements were approved and authorised for issue by the Trustees on 16/03/2026 and signed on their behalf by: *Clare Buckle* Clare Buckle  
Chair of Council

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

# Sussex Ornithological Society

## Notes to the financial statements. For the year ended 31 December 2025.

### 1. General information

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

Sussex Ornithological Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2.2 Income

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

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally from designated funds to general unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

All expenditure is inclusive of irrecoverable VAT.

## 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## **2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## **2.9 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to continue as a going concern.

## **2.10 Fixed Assets and Depreciation**

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

**Notes to the financial statements  
for the year ended 31 December 2025**

|   | <u>2025</u>   | <u>2024</u>  |
|---|---------------|--------------|
|   | £             | £            |
| <b>3 . Income from donations and legacies</b>                   |               |              |
| Donations and legacies(inc Gift Aid)                            | 21,005        | 7,851        |
|   | <u>21,005</u> | <u>7,851</u> |
| <b>4 . Income from charitable events</b>                        |               |              |
|   | <u>2025</u>   | <u>2024</u>  |
|   | £             | £            |
| Sales of, & Advertising in the Bird Report and newsletter       | 1,515         | 1,507        |
| Sale of Bird conservation products(Nestboxes)                   | -             | -            |
| Conference & Meeting receipts                                   | 2,018         | 1,806        |
|   | <u>3,533</u>  | <u>3,313</u> |
| <b>5 . Income from other trading activities</b>                 |               |              |
|   | <u>2025</u>   | <u>2024</u>  |
|   | £             | £            |
| Bird Race (inc Gift Aid), Raffles and sale of SOS branded items | 2,830         | 2,864        |
| <b>6 . Investment Income</b>                                    |               |              |
|   | <u>2025</u>   | <u>2024</u>  |
|   | £             | £            |
| Interest on Deposit Accounts                                    | 6,261         | 5,151        |
| <b>7 . Income from subscriptions</b>                            |               |              |
|   | <u>2025</u>   | <u>2024</u>  |
|   | £             | £            |
| Membership subscriptions  | 26,116        | 22,804       |
| <b>8 . Income from donations and legacies</b>                   |               |              |

|                                   | Unrestricted funds | Restricted funds | Total funds   |
|-----------------------------------|--------------------|------------------|---------------|
|                                   | <u>2025</u>        | <u>2025</u>      | <u>2025</u>   |
|                                   | £                  | £                | £             |
| Donations                         | 12,600             | -                | 12,600        |
| Income tax recoverable (Gift Aid) | 6,790              | -                | 6,790         |
| Legacies                          | 1,615              | -                | 1,615         |
|                                   | <u>21,005</u>      | <u>-</u>         | <u>21,005</u> |

|                                   | Unrestricted funds | Restricted funds | Total funds  |
|-----------------------------------|--------------------|------------------|--------------|
|                                   | <u>2024</u>        | <u>2024</u>      | <u>2024</u>  |
|                                   | £                  | £                | £            |
| Donations                         | 3,408              | -                | 3,409        |
| Income Tax Recoverable (Gift Aid) | 4,179              | -                | 4,179        |
| Legacies                          | 263                | -                | 263          |
|                                   | <u>7,851</u>       | <u>-</u>         | <u>7,851</u> |

|   | Unrestricted funds | Total funds | Unrestricted funds | Total funds  |
|---|--------------------|-------------|--------------------|--------------|
|   | <u>2025</u>        | <u>2025</u> | <u>2024</u>        | <u>2024</u>  |
|   | £                  | £           | £                  | £            |
| Income from advertising and the sale of the Bird Report | 1515               | 1515        | 1507               | 1507         |
| Bird conservation and nest box contributions            | -                  | -           | -                  | -            |
| Conference and meeting receipts                         | 2018               | 2018        | 1806               | 1806         |
|   | <u>3533</u>        | <u>3533</u> | <u>3,313</u>       | <u>3,313</u> |

|  | Unrestricted funds | Total funds  | Unrestricted funds | Total funds  |
|--|--------------------|--------------|--------------------|--------------|
|  | <u>2025</u>        | <u>2025</u>  | <u>2024</u>        | <u>2024</u>  |
|  | £                  | £            | £                  | £            |
| Bird race sponsorship                      | 1,606              | 1,606        | 1,694              | 1,694        |
| Income tax recoverable(Gift Aid)-Bird race | 328                | 328          | 371                | 371          |
| Proceeds of raffles                        | 510                | 510          | 404                | 404          |
| Sales of SOS branded items                 | 387                | 387          | 395                | 395          |
|  | <u>2,830</u>       | <u>2,830</u> | <u>2,864</u>       | <u>2,864</u> |

**Notes to the financial statements  
for the year ended 31 December 2025**

**11 . Expenditure on raising funds**

|  | <u>2025</u> | <u>2024</u> |
|--|-------------|-------------|
|  | £           | £           |
| Raising voluntary income (Purchase of SOS branded Items) | 256         | 499         |
|  | <u>256</u>  | <u>499</u>  |

**12 . Analysis of grants**

|   | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------|---------------------|
| <b>2025</b>                                     |                            |                          |                     |
| Charleston Reedbed                              | 1                          | -                        | 1                   |
| Barn Owls                                       | 1,090                      | -                        | 1,090               |
| SOS Young Birders Scheme                        | 525                        | -                        | 525                 |
| Swift Conservation                              | 3,639                      | -                        | 3,639               |
| RSPB-Pagham Harbour Ferryfield Pool Enhancement | 10,716                     | -                        | 10,716              |
| RSPB- Shoreham Estuary Marker Bouys             | -                          | 3,485                    | 3,485               |
|   | <u>15,971</u>              | <u>3,485</u>             | <u>19,456</u>       |

|   | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------|---------------------|
| <b>2024</b>                                     |                            |                          |                     |
| RSPB Broadwater Warren Goat Grazing Project     | 250                        | -                        | 250                 |
| Charleston Reedbed                              | (1,859)                    | -                        | (1,859)             |
| SOS Young Birders Scheme                        | 1,317                      | -                        | 1,317               |
| Swift Conservation                              | 2,853                      | -                        | 2,853               |
| Coombe Valley Countryside Park (Carp Clearance) | (450)                      | -                        | (450)               |
| Barn Owls                                       | 1,090                      | -                        | 1,090               |
|   | <u>3,201</u>               | <u>-</u>                 | <u>3,201</u>        |

**13 . Analysis of expenditure on charitable activities**

|  | Total Funds<br><u>2025</u><br>£ | Total Funds<br><u>2024</u><br>£ |
|--|---------------------------------|---------------------------------|
| Bird Report printing & delivery, Conference & Survey Trips | 11,708                          | 10,825                          |
| Bird conservation grants made by the Society (Note12)      | 19,456                          | 3,201                           |
| Newsletter printing & delivery, Web site & meeting costs   | 12,256                          | 8,664                           |
| Accountancy and Admin costs                                | 5,286                           | 5,601                           |
| Subscriptions to other bodies                              | 500                             | 686                             |
|  | <u>49,205</u>                   | <u>28,977</u>                   |

**14 . Analysis of expenditure by activities**

|  | Grants           | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs   |
|--|------------------|--------------------------------------|------------------|------------------|
|  | <u>2025</u><br>£ | <u>2025</u><br>£                     | <u>2025</u><br>£ | <u>2025</u><br>£ |
| Bird Report printing & delivery, conference & surveys      | -                | 11,708                               | -                | 11,707           |
| Bird conservation donations made by the Society            | 19,456           | -                                    | -                | 19,456           |
| Newsletter printing & delivery, Web site and meeting costs | -                | 12,256                               | -                | 12,256           |
| Administration costs                                       | -                | -                                    | 5,286            | 5,286            |
| Subscriptions to other bodies                              | -                | -                                    | 500              | 500              |
|  | <u>19,456</u>    | <u>23,964</u>                        | <u>5,786</u>     | <u>49,205</u>    |

|  | Grants           | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs   |
|--|------------------|--------------------------------------|------------------|------------------|
|  | <u>2024</u><br>£ | <u>2024</u><br>£                     | <u>2024</u><br>£ | <u>2024</u><br>£ |
| Bird Report printing & delivery, conference & outings      | -                | 10,825                               | -                | 10,825           |
| Bird conservation donations made by the Society            | 3,201            | -                                    | -                | 3,201            |
| Newsletter printing & delivery, Web site and meeting costs | -                | 8,664                                | -                | 8,664            |
| Administration costs                                       | -                | -                                    | 5,601            | 5,601            |
| Subscriptions to other bodies                              | -                | -                                    | 686              | 686              |
|  | <u>3,201</u>     | <u>19,489</u>                        | <u>6,287</u>     | <u>28,977</u>    |

**Notes to the financial statements  
for the year ended 31 December 2025**

**15 . Analysis of administration costs**

|  | <b>Total<br/>Costs</b> | <b>Total<br/>Costs</b> |
|--|------------------------|------------------------|
|  | <b><u>2025</u></b>     | <b><u>2024</u></b>     |
|  | <b>£</b>               | <b>£</b>               |
| Printing, postage and stationery                 | 1,807                  | 1,929                  |
| Insurance  | 335                    | 312                    |
| Awards, photo competition, consulting & Sundries | 1,654                  | 540                    |
| Accountancy                                      | 1,491                  | 2,820                  |
|  | <u>5,286</u>           | <u>5,601</u>           |

**16 . Expenditure on charitable activities-direct costs**

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <b><u>2025</u></b>            | <b><u>2025</u></b>          | <b><u>2025</u></b>     |
|                                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Bird Report printing and postage | 9,641                         | -                           | 9,641                  |
| Conference expenses              | 2,068                         | -                           | 2,068                  |
| Survey Expenses                  | -                             | -                           | -                      |
| Website                          | 4,278                         | -                           | 4,278                  |
| Newsletter publication           | 2,761                         | -                           | 2,761                  |
| Newsletter delivery              | 4,585                         | -                           | 4,585                  |
| Cost of running meetings         | 631                           | -                           | 631                    |
|                                  | <u>23,964</u>                 | <u>-</u>                    | <u>23,964</u>          |

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <b><u>2024</u></b>            | <b><u>2024</u></b>          | <b><u>2024</u></b>     |
|                                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Bird Report printing and postage | 9,814                         | -                           | 9,814                  |
| Conference expenses              | 1,012                         | -                           | 1,012                  |
| Survey Expenses                  | -                             | -                           | -                      |
| Website                          | 970                           | -                           | 970                    |
| Newsletter publication           | 3,183                         | -                           | 3,183                  |
| Newsletter delivery              | 4,098                         | -                           | 4,098                  |
| Cost of running meetings         | 412                           | -                           | 412                    |
|                                  | <u>19,489</u>                 | <u>-</u>                    | <u>19,489</u>          |

**17 . Independent examiner's remuneration**

The Independent examiner's remuneration of £1,000(2024:£2,400)

**18 . Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or benefits (2024: £NIL)

During the year ended 31 December 2024, no Trustee expenses have been incurred (2024: £NIL)

|   | <b><u>2,025</u></b> | <b><u>2,024</u></b> |
|---|---------------------|---------------------|
|   | <b>£</b>            | <b>£</b>            |
| <b>19 . Tangible Fixed Assets</b>                 |                     |                     |
| <b>Cost Brought Forward at 1 Jan 2025</b>         | <u>1,910</u>        | <u>1910</u>         |
| Additions   | 1,470               | -                   |
| <b>Cost Carried Forward at 31 Dec 2025</b>        | <u>3,380</u>        | <u>1910</u>         |
| <b>Depreciation Brought Forward at 1 Jan 2025</b> | 620                 | 310                 |
| Charged in the year                               | 747                 | 310                 |
| <b>Cost Carried Forward at 31 Dec 2025</b>        | <u>1,367</u>        | <u>620</u>          |
| <b>Net Book Value at 31 December 2025</b>         | <u>2,013</u>        | <u>1290</u>         |

**20 . Debtors: Due within one year**

|                | <b><u>2025</u></b> | <b><u>2024</u></b> |
|----------------|--------------------|--------------------|
|                | <b>£</b>           | <b>£</b>           |
| Other debtors  | 123                | -                  |
| Accrued Income | -                  | -                  |
|                | <u>123</u>         | <u>-</u>           |

**Notes to the financial statements  
for the year ended 31 December 2025**

|  | <u>2025</u>  | <u>2024</u>   |
|--|--------------|---------------|
|  | £            | £             |
| <b>21 . Creditors: Amounts falling due within one year</b> |              |               |
| Accrued Grants   | 234          | 22,400        |
| Accruals and deferred income                               | 1,000        | 5,019         |
|  | <u>1,234</u> | <u>27,419</u> |

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

**22 . Statement of funds**

| Statement of funds-current year                  | <u>Balance at</u><br><u>1-Jan</u><br><u>2025</u> | <u>Income</u> | <u>Expenditure</u> | <u>Transfers</u><br><u>In/out</u> | <u>Balance at</u><br><u>31-Dec</u><br><u>2025</u> |
|--|--|---------------|--------------------|-----------------------------------|---|
| <b>Unrestricted funds</b>                        |  |               |                    |                                   |   |
| <b>Designated funds</b>                          |  |               |                    |                                   |   |
| Life Members fund                                | 6,854  | 4,275         | -                  | (1,431)                           | 9,698   |
| R Cowser Fund-Support for Sussex Bird Species    | 10,000   |               | (3,485)            |                                   | 6,515   |
| B Rogers Fund-Communication,Habitat & Engagement | 30,000   | -             | -                  | -                                 | 30,000  |
|  | <u>46,854</u>                                    | <u>4,275</u>  | <u>(3,485)</u>     | <u>(1,431)</u>                    | <u>46,213</u>                                     |
| <b>General fund</b>                              |  |               |                    |                                   |   |
| General funds-all funds                          | <u>57,085</u>                                    | <u>55,470</u> | <u>(45,976)</u>    | <u>1,431</u>                      | <u>68,010</u>                                     |
| <b>Total Unrestricted funds</b>                  | <u>103,939</u>                                   | <u>59,745</u> | <u>(49,461)</u>    | <u>-</u>                          | <u>114,223</u>                                    |
| <b>Restricted funds</b>                          |  |               |                    |                                   |   |
| Conservation fund                                | <u>-</u>   | <u>-</u>      | <u>-</u>           | <u>-</u>                          | <u>-</u>  |
| <b>Total of funds</b>                            | <u>103,939</u>                                   | <u>59,745</u> | <u>(49,461)</u>    | <u>-</u>                          | <u>114,223</u>                                    |

| Statement of funds-previous year                 | <u>Balance at</u><br><u>1-Jan</u><br><u>2024</u> | <u>Income</u> | <u>Expenditure</u> | <u>Transfers</u><br><u>In/out</u> | <u>Balance at</u><br><u>31-Dec</u><br><u>2024</u> |
|--|--|---------------|--------------------|-----------------------------------|---|
| <b>Unrestricted funds</b>                        |  |               |                    |                                   |   |
| <b>Designated funds</b>                          |  |               |                    |                                   |   |
| Life Members fund                                | 7,082  | 900           | -                  | (1,128)                           | 6,854   |
| R Cowser Fund-Support for Sussex Bird Species    | -  | -             | -                  | 10,000                            | 10,000  |
| B Rogers Fund-Communication,Habitat & Engagement | -  | -             | -                  | 30,000                            | 30,000  |
|  | <u>7,082</u>                                     | <u>900</u>    | <u>-</u>           | <u>38,872</u>                     | <u>46,854</u>                                     |
| <b>General fund</b>                              |  |               |                    |                                   |   |
| General funds-all funds                          | <u>84,350</u>                                    | <u>41,083</u> | <u>(29,476)</u>    | <u>(38,872)</u>                   | <u>57,085</u>                                     |
| <b>Total Unrestricted funds</b>                  | <u>91,432</u>                                    | <u>41,983</u> | <u>(29,476)</u>    | <u>-</u>                          | <u>103,939</u>                                    |
| <b>Restricted funds</b>                          |  |               |                    |                                   |   |
| Conservation fund                                | <u>-</u>   | <u>-</u>      | <u>-</u>           | <u>-</u>                          | <u>-</u>  |
| <b>Total of funds</b>                            | <u>91,432</u>                                    | <u>41,983</u> | <u>(29,476)</u>    | <u>-</u>                          | <u>103,939</u>                                    |

**Unrestricted funds**

The unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Designated funds**

Life members designated funds relate to membership of the society for life. The income is recognised in full when received but is recorded in a designated fund and is released equally to unrestricted funds in the 12 years starting with the year of receipt.

**Transfer between funds**

During the year £1,431 (2024: £1,128) was transferred from the Life Membership fund to the General Fund. This is in accordance with the Society's policy.

Notes to the financial statements  
for the year ended 31 December 2025

23 . Analysis of net assets between funds

Analysis of net assets between funds-current year

|                               | Unrestricted<br>funds <u>2025</u> | Restricted<br>funds <u>2025</u> | Total<br>funds <u>2025</u> |
|-------------------------------|-----------------------------------|---------------------------------|----------------------------|
|                               | £                                 | £                               | £                          |
| Current assets                | 115,457                           | -                               | 115,457                    |
| Creditors due within one year | (1,234)                           | -                               | (1,234)                    |
| <b>Total</b>                  | <u>114,223</u>                    | <u>-</u>                        | <u>114,223</u>             |

Analysis of net assets-prior year

|                               | Unrestricted<br>funds <u>2024</u> | Restricted<br>funds <u>2024</u> | Total<br>funds <u>2024</u> |
|-------------------------------|-----------------------------------|---------------------------------|----------------------------|
|                               | £                                 | £                               | £                          |
| Current assets                | 131,358                           | -                               | 131,358                    |
| Creditors due within one year | (27,419)                          | -                               | (27,419)                   |
| <b>Total</b>                  | <u>103,939</u>                    | <u>-</u>                        | <u>103,939</u>             |

24 . Related party transactions

During the year one Trustee made a donation without conditions to the Charity totalling £50 (2024: one Trustee made a donation of £50)

25 . Controlling party

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

**SUSSEX ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 256936

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# Accounts

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Charity number: 256936



Trustees' report and unaudited financial statements  
for the year ended 31<sup>st</sup> December 2024

# Sussex Ornithological Society (SOS)

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## **Sussex Ornithological Society**

**Reference and administrative details of the charity, its Trustees, and advisors.**

### **President**

Chris Corrigan

### **Trustees**

Clare Buckle, Chair of Council

Alan Swetman, Secretary

Ted Merrikin, Treasurer

Chas Holt, Chair of Scientific (appointed 13 April 2024)

Jonathan Cook, Chair of Membership & Publicity

Jack Thompson, Member of Council (appointed 04 February 2025)

Katie Nethercoat, Member of Council

Pat Wilder, Member of Council (appointed 25 April 2023)

Adam Huttly, Member of Council (appointed 04 February 2025)

Tony Benton, Member of Council

Susan Kerry-Bedell, Member of Council (appointed 28 Dec 2023)

Steve Gilbert, Member of Council (Co-opted 10 Sept 2024)

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

# Sussex Ornithological Society

## CHAIR'S Statement for the year ending 31 December 2024

I am pleased to present the annual report for the Society for 2024, which reflects the wide range of activities the Society is involved in, and the huge number of volunteers who give up their time to make this work possible. We are sincerely grateful to everyone who has supported the Society during the year.

The Society's finances remain sound. Our uncommitted reserves currently stand at £103,939 although it should be noted that £40,000 of this is legacy money being retained for significant projects once they are identified. Requests for funding were short on the ground this year so Council has focused upon developing a funding strategy that will inform three key areas for funding: **Priority Bird Species** that need our help, **Habitat Conservation**, and **Engagement**. As a result of this efforts have been made to develop and maintain strong links with partner organisations who may need our support, as well as planning further promotion of the excellent Young Birders Scheme. As well as funding for young birders, the 'engagement' stream will also be used to provide funding for 'access for all' initiatives such as improving access on nature reserves for those with a disability.

In September we were able to see some Society funding in action when a group from Council were invited to SWT's Waltham Brooks reserve to see their Society funded NoFence grazing technology in action. This technology consists of solar-powered GPS collars worn by the cattle and a virtual boundary which is set up remotely. This has been a game changer for site managers who can move cattle around into different areas with a few clicks. Members were able to read a full report in the excellent winter newsletter.

Council met five times during the year and there were some changes to the makeup of Council during 2024. At the May meeting, Chas Holt was welcomed as the new Chair of Scientific Committee, following the retirement of Mark Mallalieu from this role. We are very grateful to Mark for his contribution to the Society in this role over the last few years. During the year Jon Curson and Ez Heath resigned, and Steve Gilbert was co-opted onto Council. Steve offers himself for formal election to Council at the AGM in April 2025. Mya Bambridge is stepping down to focus on her final year of university studies. We are extremely grateful to Jon, Ez and Mya for all they have contributed to Council during their tenures.

Major items for discussion have included the ongoing work of ensuring that all aspects of risk are effectively managed for the Society, with the completion of the work finalising risk assessments for all our activities.

We have found our membership of the National Council for Voluntary Organisations (NCVO) to be valuable for accessing advice and training. In December myself and Tony Benton (Safeguarding Advisor) attended annual safeguarding training and have implemented enhancements to the Society's safeguarding measures for children and adults at risk as a result.

We have ambitious plans to develop a new website with a dedicated members area. Towards the end of the year, we invited several companies to quote for a new website and we have now selected a provider who will work with a small team of us in 2025 to progress this project.

All members of Council, the various Committees, and survey teams have once again invested a huge amount of time on the Society's behalf and our sincere thanks go to them all.

**Clare Buckle - Chair of Council**

# Sussex Ornithological Society

## Trustees' report for the year ended 31 December 2024

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The Trustees present their annual report together with the unaudited financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2024.

Formed in 1962, the Sussex Ornithological Society "(SOS)" has grown to become one of the largest county bird clubs in Great Britain with a current membership of 2,099 Members receive quarterly newsletters and a copy of the Sussex Bird Report. Since inception the SOS has given over £475,000 to a wide variety of projects within Sussex focusing mainly on conservation, and education relating to the county's avifauna.

### Strategy

#### The objects of the Society are:

- To record and study wild birds in the county of Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To engage, inspire and educate people to enjoy, appreciate and understand birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys and carry out targeted recordings or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.
5. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Birds Rarities Committee (BBRC) for adjudication.

# Sussex Ornithological Society

## **B. To assist in the conservation of the wild birds of Great Britain**

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfil requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue management of Charleston Reedbed for conservation purposes when necessary and appropriate.
5. Continuing to be represented on other bodies in Sussex, where decisions will affect birds.

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

1. Organise an annual conference covering themes related to wildlife, particularly birds, which will help to achieve the Society’s objects.
2. Organise an annual programme of outings, covering the main birdwatching sites in and around Sussex.
3. Encourage scientific study of birds through the publication of papers in the Sussex Bird Report and by providing financial support for ornithological research.
4. Publish a quarterly newsletter to keep members informed of the Society’s work and to inspire them to help with survey work and other activities. Encourage members to submit interesting articles for publication on county bird related subjects.
5. Develop and maintain website and social media for communicating with members and others.
6. Support specific campaigns to educate and involve the public in wildlife (mainly avian) issues.

## **D. Our Resources**

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

1. Continue efficient financial administration of the Society and implement our Financial Strategy and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form and is reviewed annually.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

## **Annex**

### **Financial Strategy**

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

# Sussex Ornithological Society

## Achievements and performance

### Main achievements of the charity

- The Annual New Year Bird Race, in which 20 teams took part, raised £2,085 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was held at Oathall College, Haywards Heath with 156 members attending.
- The Society has updated its Risk Management Policy during the year, refreshed the Society's Strategy and introduced Volunteering, Equality, Diversity and Inclusion (EDI), Health and Safety and Safeguarding policies. In September a Membership Strategy Day was held focusing on creative ways to increase our membership.
- During the year surveys of Corn Buntings and the regular Sussex Winter Birds were led and supported by SOS. Members also supported surveys run by other organisations throughout the year.
- Our Swift and Hirundine champions were very active throughout the year in promoting interest and action in the county.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over 613,000 bird sightings were added to the database this year, and we now hold over 7.95 million records of Birds of Sussex.
- SOS donated £3,201 to worthy conservation causes during the year.
- The SOS Bird Report for 2023 was published during November 2024, acclaimed as an outstanding publication by Bird Guides. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.

## Financial Review

**The Income of the Charity was**                    **£41,983 [2023: £76,884] and**  
**expenditure was**                                    **£29,526 [2023: £62,075] giving a**  
**net surplus/(deficit) for the year of**        **£12,457 [2023: £14,809]**

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they update the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

Council has established a Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council will review the actual reserves level annually and limit commitments so that this level is maintained. Uncommitted and unrestricted funds (excluding the designated life members fund) on 31 December 2024 were £57,035 (2023: £84,350). Taking account of our reserves policy funds available for conservation at year end were £26,951 (2023: £35,319). The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisations for financing the purchase and development of nature reserves in the county, and other conservation projects.

# Sussex Ornithological Society

## Structure, governance, and management.

### a. Constitution

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society, with subsequent amendments and additions.

### b. Management

The entire business of the Society shall be managed by a council consisting of five Honorary Officers and not less than five or more than eight other members of the Society.

### c. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 9 in the Society's Rules. All members of the Council shall be elected at an Annual General Meeting and shall hold office for a period of five years, rule 9(a). Under rule 9(b) this period may be extended to ten years. The President of the Society may serve for a period of ten years.

### d. Training Trustees

Towards the end of the Honorary Officers' tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found, they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### e. Related party transactions

During the year one Trustee made donations without conditions to the Charity amounting to £50.

### Principal risks and uncertainties

In September 2024, Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility. The Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found or not more than 10 years from their appointment.

The General Data Protection Regulation came into effect in May 2018, SOS updated its Privacy Policy in September 2018. In 2023 the Society introduced new policies comprising Equality, Diversity and Inclusion, Volunteering, Health and Safety and Safeguarding policies. A social media policy was introduced during 2024.

Approved by order of the members of the board of Trustees on 20/04/2025 and signed on their

behalf by:

*Clare Buckle*

Clare Buckle  
Chair of Council

## **Independent Examiner's Report to the Trustees of Sussex Ornithological Society (SOS)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 18.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

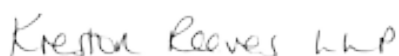
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed



Lucy Hammond Bsc FCA

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

Date: 10 June 2025

Sussex Ornithological Society

Statement of financial activities  
for the year ended 31 December 2024

|                                     |    | Unrestricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-------------------------------------|----|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                 |    |                                    |                                  |                                  |                             |                             |
| Donations, legacies and Gift Aid    | 3  | 7,851                              | -                                | -                                | 7,851                       | 47,450                      |
| Charitable activities               | 4  | 3,313                              | -                                | -                                | 3,313                       | 2,453                       |
| Other trading activities            | 5  | 2,864                              | -                                | -                                | 2,864                       | 2,229                       |
| Investments                         | 6  | 5,151                              | -                                | -                                | 5,151                       | 4,268                       |
| Membership subscriptions            | 7  | 21,904                             | 900                              | -                                | 22,804                      | 20,484                      |
| <b>Total income</b>                 |    | <b>41,083</b>                      | <b>900</b>                       | <b>-</b>                         | <b>41,983</b>               | <b>76,884</b>               |
| <b>Expenditure on:</b>              |    |                                    |                                  |                                  |                             |                             |
| Raising funds                       | 11 | 499                                | -                                | -                                | 499                         | 266                         |
| Grant funding                       | 12 | 3,201                              | -                                | -                                | 3,201                       | 31,342                      |
| Charitable activities               | 13 | 25,516                             | -                                | -                                | 25,516                      | 30,157                      |
| Depreciation on Society's equipment | 19 | 310                                | -                                | -                                | 310                         | 310                         |
| <b>Total expenditure</b>            |    | <b>29,526</b>                      | <b>-</b>                         | <b>-</b>                         | <b>29,526</b>               | <b>62,075</b>               |
| <b>Net movement of funds</b>        |    | <b>11,557</b>                      | <b>900</b>                       | <b>-</b>                         | <b>12,457</b>               | <b>14,809</b>               |
| <b>Reconciliation of funds:</b>     |    |                                    |                                  |                                  |                             |                             |
| Total funds brought forward         |    | 84,350                             | 7,082                            | -                                | 91,432                      | 76,623                      |
| Net movement of funds               |    | 11,557                             | 900                              | -                                | 12,457                      | 14,809                      |
| Transfer between funds              |    | (38,872)                           | 38,872                           | -                                | -                           | -                           |
| <b>Total funds carried forward</b>  |    | <b>57,035</b>                      | <b>46,854</b>                    | <b>-</b>                         | <b>103,889</b>              | <b>91,432</b>               |

**Balance Sheet**  
**As at 31 December 2024**

|  | Note | 2024<br>£       | 2023<br>£       |
|--|------|-----------------|-----------------|
| <b>Fixed Assets</b>                            |      |                 |                 |
| Equipment owned by the Society                 | 19   | 1,290           | 1,600           |
| <b>Current assets</b>                          |      |                 |                 |
| Debtors  | 20   | -               | 3,509           |
| Cash at bank and in hand                       |      | 130,018         | 133,231         |
|  |      | <u>130,018</u>  | <u>136,740</u>  |
| Creditors: amounts falling due within one year | 21   | <u>(27,419)</u> | <u>(46,908)</u> |
| <b>Net current assets</b>                      |      | <u>103,889</u>  | <u>91,432</u>   |
| <b>Total assets less current liabilities</b>   |      | <u>103,889</u>  | <u>91,432</u>   |
| <b>Net current assets</b>                      |      | <u>103,889</u>  | <u>91,432</u>   |
| <b>Charity funds</b>                           |      |                 |                 |
| Restricted funds                               | 22   | -               | -               |
| Designated funds                               | 22   | 46,854          | 7,082           |
| Unrestricted funds                             | 22   | 57,035          | 84,350          |
| <b>Total funds</b>                             |      | <u>103,889</u>  | <u>91,432</u>   |

The financial statements were approved and authorised for issue by the Trustees on 20/04/2025 and signed on their behalf by: *Clare Buckle* Clare Buckle  
Chair of Council

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

# Sussex Ornithological Society

## Notes to the financial statements. For the year ended 31 December 2024.

### 1. General information

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

Sussex Ornithological Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2.2 Income

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

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally from designated funds to general unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

All expenditure is inclusive of irrecoverable VAT.

## 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## **2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## **2.9 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to continue as a going concern.

## **2.10 Fixed Assets and Depreciation**

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

**Notes to the financial statements  
for the year ended 31 December 2024**

|  | <u>2024</u>  | <u>2023</u>   |
|--|--------------|---------------|
|  | £            | £             |
| <b>3 . Income from donations and legacies</b>    |              |               |
| Donations and legacies(inc Gift Aid)             | 7,851        | 47,450        |
|  | <u>7,851</u> | <u>47,450</u> |
| <b>4 . Income from charitable events</b>         |              |               |
|  | <u>2024</u>  | <u>2023</u>   |
|  | £            | £             |
| Sales of, & Advertising in the Bird Report       | 1,507        | 849           |
| Sale of Bird conservation products(Nestboxes)    | -            | -             |
| Conference & Meeting receipts                    | 1,806        | 1,604         |
|  | <u>3,313</u> | <u>2,453</u>  |
| <b>5 . Income from other trading activities</b>  |              |               |
|  | <u>2024</u>  | <u>2023</u>   |
|  | £            | £             |
| Bird Race, Raffles and sale of SOS branded items | 2,864        | 2,229         |
| <b>6 . Investment Income</b>                     |              |               |
|  | <u>2024</u>  | <u>2023</u>   |
|  | £            | £             |
| Interest on Deposit Accounts                     | 5,151        | 4,268         |
| <b>7 . Income from subscriptions</b>             |              |               |
|  | <u>2024</u>  | <u>2023</u>   |
|  | £            | £             |
| Membership subscriptions                         | 22,804       | 20,484        |
| <b>8 . Income from donations and legacies</b>    |              |               |

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------------------|-----------------------|---------------------|----------------|
|                                   | <u>2024</u>           | <u>2024</u>         | <u>2024</u>    |
|                                   | £                     | £                   | £              |
| Donations                         | 3,408                 | -                   | 3,408          |
| Income tax recoverable (Gift Aid) | 4,179                 | -                   | 4,550          |
| Legacies                          | 263                   | -                   | 263            |
|                                   | <u>7,851</u>          | <u>-</u>            | <u>7,851</u>   |

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

|   | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|---|-----------------------|----------------|-----------------------|----------------|
|   | <u>2024</u>           | <u>2024</u>    | <u>2023</u>           | <u>2023</u>    |
|   | £                     | £              | £                     | £              |
| Income from advertising and the sale of the Bird Report | 1,507                 | 1,507          | 849                   | 849            |
| Bird conservation and nest box contributions            | -                     | -              | -                     | -              |
| Conference and meeting receipts                         | 1,806                 | 1,806          | 1,604                 | 1,604          |
|   | <u>3,313</u>          | <u>3,313</u>   | <u>2,453</u>          | <u>2,453</u>   |

|  | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|--|-----------------------|----------------|-----------------------|----------------|
|  | <u>2024</u>           | <u>2024</u>    | <u>2023</u>           | <u>2023</u>    |
|  | £                     | £              | £                     | £              |
| Bird race sponsorship                      | 1,694                 | 1,694          | 1,244                 | 1,244          |
| Income tax recoverable(Gift Aid)-Bird race | 371                   | 371            | 240                   | 240            |
| Proceeds of raffles                        | 404                   | 404            | 415                   | 415            |
| Sales of SOS branded items                 | 396                   | 396            | 330                   | 330            |
|  | <u>2,864</u>          | <u>2,864</u>   | <u>2,229</u>          | <u>2,229</u>   |

**Notes to the financial statements  
for the year ended 31 December 2024**

|  | <u>2024</u> | <u>2023</u> |
|--|-------------|-------------|
|  | £           | £           |
| <b>11 . Expenditure on raising funds</b> | 499         | 266         |
|  | <u>499</u>  | <u>266</u>  |

Raising voluntary income (Purchase of SOS branded Items)

**12 . Analysis of grants**

**2024**

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| RSPB Broadwater Warren Goat Grazing Project      | 250                        | -                        | 250                 |
| Charleston Reedbed                               | (1,859)                    | -                        | (1,859)             |
| SOS Young Birders Scheme                         | 1,317                      | -                        | 1,317               |
| Swift Conservation                               | 2,853                      | -                        | 2,853               |
| Coombe Valley Countryside Park ( Carp Clearance) | (450)                      | -                        | (450)               |
| Barn Owl Study Group                             | 1,090                      | -                        | 1,090               |
|  | <u>3,201</u>               | <u>-</u>                 | <u>3,201</u>        |

**2023**

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

**13 . Analysis of expenditure on charitable activities**

|  | Total Funds<br><u>2024</u><br>£ | Total Funds<br><u>2023</u><br>£ |
|--|---------------------------------|---------------------------------|
| Bird Report printing & delivery, Conference & Survey Trips | 10,825                          | 10,154                          |
| Bird conservation grants made by the Society (Note 12)     | 3,201                           | 31,342                          |
| Newsletter printing & delivery, Web site & meeting costs   | 8,664                           | 11,879                          |
| Accountancy and Admin costs                                | 5,651                           | 7,584                           |
| Subscriptions to other bodies                              | 686                             | 540                             |
|  | <u>29,027</u>                   | <u>61,499</u>                   |

**14 . Analysis of expenditure by activities**

|  | Grants           | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs   |
|--|------------------|--------------------------------------|------------------|------------------|
|  | <u>2024</u><br>£ | <u>2024</u><br>£                     | <u>2024</u><br>£ | <u>2024</u><br>£ |
| Bird Report printing & delivery, conference & surveys      | -                | 10,825                               | -                | 10,825           |
| Bird conservation donations made by the Society            | 3,201            | -                                    | -                | 3,201            |
| Newsletter printing & delivery, Web site and meeting costs | -                | 8,664                                | -                | 8,664            |
| Administration costs                                       | -                | -                                    | 5,651            | 5,651            |
| Subscriptions to other bodies                              | -                | -                                    | 686              | 686              |
|  | <u>3,201</u>     | <u>19,489</u>                        | <u>6,337</u>     | <u>29,027</u>    |

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

**Notes to the financial statements  
for the year ended 31 December 2024**

**15 . Analysis of administration costs**

|  | <b>Total<br/>Costs</b> | <b>Total<br/>Costs</b> |
|--|------------------------|------------------------|
|  | <b><u>2024</u></b>     | <b><u>2023</u></b>     |
|  | <b>£</b>               | <b>£</b>               |
| Printing, postage and stationery                 | 1,929                  | 3,805                  |
| Insurance  | 312                    | 229                    |
| Awards, photo competition, consulting & Sundries | 540                    | 99                     |
| Accountancy                                      | <u>2,870</u>           | <u>3,451</u>           |
|  | <u>5,651</u>           | <u>7,584</u>           |

**16 . Expenditure on charitable activities-direct costs**

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <b><u>2024</u></b>            | <b><u>2024</u></b>          | <b><u>2024</u></b>     |
|                                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Bird Report printing and postage | 9,813                         | -                           | 9,813                  |
| Conference expenses              | 1,012                         | -                           | 1,012                  |
| Survey Expenses                  | -                             | -                           | -                      |
| Website                          | 970                           | -                           | 970                    |
| Newsletter publication           | 3,183                         | -                           | 3,183                  |
| Newsletter delivery              | 4,098                         | -                           | 4,098                  |
| Cost of running meetings         | 412                           | -                           | 412                    |
|                                  | <u>19,489</u>                 | <u>-</u>                    | <u>19,489</u>          |

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

**17 . Independent examiner's remuneration**

The Independent examiner's remuneration of £2,400 (2023:£2,400)

**18 . Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or benefits (2023: £NIL)

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023: £NIL)

**19 . Tangible Fixed Assets**

|   | <b><u>2,024</u></b> | <b><u>2023</u></b> |
|---|---------------------|--------------------|
|   | <b>£</b>            | <b>£</b>           |
| <b>Cost Brought Forward at 1 Jan 2024</b>         | <u>1,910</u>        | <u>1,910</u>       |
| Additions   | -                   | -                  |
| <b>Cost Carried Forward at 31 Dec 2024</b>        | <u>1,910</u>        | <u>1,910</u>       |
| <b>Depreciation Brought Forward at 1 Jan 2024</b> | <u>310</u>          | <u>-</u>           |
| Charged in the year                               | 310                 | 310                |
| <b>Cost Carried Forward at 31 Dec 2024</b>        | <u>620</u>          | <u>310</u>         |
| <b>Net Book Value at 31 December 2024</b>         | <u>1,290</u>        | <u>1,600</u>       |

**20 . Debtors: Due within one year**

|                | <b><u>2024</u></b> | <b><u>2023</u></b> |
|----------------|--------------------|--------------------|
|                | <b>£</b>           | <b>£</b>           |
| Other debtors  | -                  | 3,509              |
| Accrued Income | -                  | -                  |
|                | <u>-</u>           | <u>3,509</u>       |

**Notes to the financial statements  
for the year ended 31 December 2024**

|  | <u>2024</u>   | <u>2023</u>   |
|--|---------------|---------------|
|  | £             | £             |
| <b>21 . Creditors: Amounts falling due within one year</b> |               |               |
| Accrued Grants   | 22,400        | 41,438        |
| Accruals and deferred income                               | 5,019         | 5,470         |
|  | <u>27,419</u> | <u>46,908</u> |

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

**22 . Statement of funds**

| Statement of funds-current year                     | <u>Balance at</u><br><u>01-Jan</u><br><u>2024</u> | <u>Income</u> | <u>Expenditure</u> | <u>Transfers</u><br><u>In/out</u> | <u>Balance at</u><br><u>31-Dec</u><br><u>2024</u> |
|---|---|---------------|--------------------|-----------------------------------|---|
| <b>Designated funds</b>                             |   |               |                    |                                   |   |
| Life Members fund                                   | 7,082   | 900           | -                  | (1,128)                           | 6,854   |
| R Cowser Fund-Support for Sussex Bird Species       | -   | -             | -                  | 10,000                            | 10,000  |
| B Rogers Fund - Communication, Habitat & Engagement | -   | -             | -                  | 30,000                            | 30,000  |
|   | <u>7,082</u>                                      | <u>900</u>    | <u>-</u>           | <u>38,872</u>                     | <u>46,854</u>                                     |
| <b>General fund</b>                                 |   |               |                    |                                   |   |
| General funds-all funds                             | 84,350  | 41,083        | (29,526)           | (38,872)                          | 57,035  |
| <b>Total Unrestricted funds</b>                     | <u>91,432</u>                                     | <u>41,983</u> | <u>(29,526)</u>    | <u>-</u>                          | <u>103,889</u>                                    |
| <b>Restricted funds</b>                             |   |               |                    |                                   |   |
| Conservation fund                                   | -   | -             | -                  | -                                 | -   |
| <b>Total of funds</b>                               | <u>91,432</u>                                     | <u>41,983</u> | <u>(29,526)</u>    | <u>-</u>                          | <u>103,889</u>                                    |

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

**Unrestricted funds**

The unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Designated funds**

Life members designated funds relate to membership of the society for life. The income is recognised in full when received but is recorded in a designated fund and is released equally to unrestricted funds in the 12 years starting with the year of receipt.

The R.Cowser and the B.Rogers Funds have been instigated by the Trustees for specific grant purposes.

**Transfer between funds**

During the year £1,128 (2023: £880) was transferred from the Life Membership fund to the General Fund.

This is in accordance with the Society's policy.

During the year £10,000 (2023: £0) was transferred from the General Fund to the R Cowser Fund.

During the year £30,000 (2023: £0) was transferred from the General Fund to the B Rogers Conservation Fund.

**Notes to the financial statements  
for the year ended 31 December 2024**

**23 . Analysis of net assets between funds**

**Analysis of net assets between funds-current year**

|                               | <b>Unrestricted<br/>funds 2024</b> | <b>Restricted<br/>funds 2024</b> | <b>Total<br/>funds 2024</b> |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
|                               | £                                  | £                                | £                           |
| Current assets                | 131,309                            | -                                | 131,309                     |
| Creditors due within one year | (27,419)                           | -                                | (27,419)                    |
| <b>Total</b>                  | <b>103,889</b>                     | <b>-</b>                         | <b>103,889</b>              |

**Analysis of net assets-prior year**

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

**24 . Related party transactions**

During the year one Trustee made a donation without conditions to the Charity totalling £50 (2023: one Trustee made a donation of £50)

**25 . Controlling party**

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

**SUSSEX ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 256936

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# Accounts

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Charity number: 256936



Trustees' report and unaudited financial statements  
for the year ended 31<sup>st</sup> December 2023

# Sussex Ornithological Society (SOS)

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## **Sussex Ornithological Society**

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

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

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

## Sussex Ornithological Society

### Chair's statement for the year ended 31 December 2023

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

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

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

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

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

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

Clare Buckle, Chair of Council

*Clare Buckle*

11/03/2024

# Sussex Ornithological Society

## Trustees' report for the year ended 31 December 2023

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

Formed in 1962, the Sussex Ornithological Society "(SOS)" has grown to become one of the largest county bird clubs in Great Britain with a current membership of 2,084. Members receive quarterly newsletters and a copy of the Sussex Bird Report. Since inception the SOS has gifted over £466,000 to a wide variety of projects within Sussex focusing mainly on conservation, and education relating to the county's avifauna.

### Strategy

#### The objects of the Society are:

- To record and study wild birds in the county of Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To engage, inspire and educate people to enjoy, appreciate and understand birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys and carry out targeted recording or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.
5. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Birds Rarities Committee (BBRC) for adjudication.

# Sussex Ornithological Society

## **B. To assist in the conservation of the wild birds of Great Britain**

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfil requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue management of Charleston Reedbed and New Lake for conservation purposes when necessary and appropriate.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

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

1. Organise an annual conference covering themes related to wildlife, particularly birds, which will help to achieve the Society’s objects.
2. Organise an annual programme of outings, covering the main birdwatching sites in Sussex.
3. Encourage scientific study of birds through the publication of papers in the Sussex Bird Report and by providing financial support for ornithological research.
4. Publish a quarterly newsletter to keep members informed of the Society’s work and to inspire them to help in survey work and other activities. Encourage members to submit interesting articles for publication on county bird related subjects.
5. Maintain website and social media for communicating with members and others.
6. Support specific campaigns to educate and involve the public on wildlife (mainly avian) issues.

## **D. Resources**

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

1. Continue efficient financial administration of the Society and implement our Financial Strategy, and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form and is reviewed annually.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

## **Annex**

### **Financial Strategy**

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

# Sussex Ornithological Society

## Achievements and performance

### Main achievements of the charity

- The Annual New Year Bird Race, in which 16 teams took part raised £1,484 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was held at a new venue, Oathall College, Haywards Heath with 150 members attending.
- The Society during the year updated its Risk Management Policy, refreshed the Society's Strategy and introduced Volunteering, Equality, Diversity and Inclusion (EDI), Health and Safety and Safeguarding policies. In September a Membership Strategy Day was held focusing on creative ways to increase our membership.
- During the year surveys of Breeding Nightjars and the regular Sussex Winter Birds were led and supported by SOS. Members also supported surveys run by other organisations throughout the year.
- Our Swift and Hirundine champions were very active throughout the year in promoting interest and action in the county.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over 641,000 bird sightings were added to the database this year, and we now hold over 7.35 million records of Birds of Sussex.
- SOS donated £31,342 to worthy conservation causes during the year.
- The SOS Bird Report for 2022 was published during November 2023. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.

## Financial Review

|  |                |                         |                 |
|--|----------------|-------------------------|-----------------|
| <b>The Income of the Charity was</b>         | <b>£76,884</b> | <b>[2022: £39,232]</b>  | <b>and</b>      |
| <b>expenditure was</b>                       | <b>£62,075</b> | <b>[2022: £50,431]</b>  | <b>giving a</b> |
| <b>net surplus/(deficit) for the year of</b> | <b>£14,809</b> | <b>[2022: (11,199)]</b> |                 |

### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they update the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

### b. Reserves policy

Council has established a Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council reviews the reserves level annually and limits commitments so that this level is maintained. Uncommitted and unrestricted funds (excluding the designated life members fund) on 31 December 2023 were £84,350 (2022: £68,206). Taking account of our reserves policy funds available for conservation at year end were £35,319 (2022: £28,660). The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisations for financing the purchase and development of nature reserves in the county, and other conservation projects.

# Sussex Ornithological Society

## Structure, governance, and management.

### a. Constitution

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society, with subsequent amendments and additions.

### b. Management

The entire business of the Society shall be managed by a council consisting of five Honorary Officers and not less than five or more than eight other members of the Society.

### c. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 25 in the Society's Rules. At every Annual General Meeting the Society shall elect the honorary officers and members of the Council for the ensuing year. All honorary officers and members of the council may serve for a term of five years rule 9(a) excepting the President who may serve for no more than 10 years.

### d. Training of Trustees

Towards the end of the Honorary Officers tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found, they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### e. Related party transactions

During the year one Trustee made donations without conditions to the Charity amounting to £50.

### f. Principal risks and uncertainties

In September 2014 Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility. The Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found or not more than 10 years of their appointment.

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

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

behalf by:

*Clare Buckle*

Chair of Council

## **Independent Examiner's Report to the Trustees of Sussex Ornithological Society (SOS)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 18.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**


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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed



Lucy Hammond Bsc FCA

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

Date: 12 March 2024

## Sussex Ornithological Society

### Statement of financial activities for the year ended 31 December 2023

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

**Balance Sheet**  
**As at 31 December 2023**

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

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

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

# Sussex Ornithological Society

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

### 1. General information

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

Sussex Ornithological Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2.2 Income

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

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally from designated funds to general unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

All expenditure is inclusive of irrecoverable VAT.

## 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## **2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## **2.9 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to continue as a going concern.

## **2.10 Fixed Assets and Depreciation**

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

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

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

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

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

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

## 12 . Analysis of grants

|   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|---|----------------------------|--------------------------|---------------------|
| <b>2023</b>   |                            |                          |                     |
| RSPB Broadwater Warren Goat Grazing Project           | 5,770                      | -                        | 5,770               |
| Charleston Reedbed                                    | 1,861                      | -                        | 1,861               |
| Swift Conservation                                    | 1,158                      | 455                      | 1,613               |
| SWT Waltham Brooks Nofence grazing project            | 9,025                      | -                        | 9,025               |
| SWT Iping, Stedham Common, Burton Mill Pond Project   | 11,074                     | -                        | 11,074              |
| Barn Owls   | 1,000                      | -                        | 1,000               |
| Arundel B-BOS Swifts at Climping                      | 998                        | -                        | 998                 |
|   | 30,887                     | 455                      | 31,342              |
| <b>2022</b>   |                            |                          |                     |
| Matt Kirk-Redstart Nest Box Observation Project       | 338                        | -                        | 338                 |
| Brighton House Sparrows Yr 3                          | (1,000)                    | -                        | (1,000)             |
| Swift Conservation                                    | -                          | 285                      | 285                 |
| RSPB-Pagham Harbour Ferryfield Project                | 20,000                     | -                        | 20,000              |
| Coombe Valley Countryside Park-Carp Clearance Project | 2,500                      | -                        | 2,500               |
| Barn Owls   | -                          | 1,000                    | 1,000               |
| RSPB-Broadwater Warren Goat Grazing Project           | 1,840                      | -                        | 1,840               |
| Charleston Reedbed Yearly rental & wood for decking   | 179                        | -                        | 179                 |
| Nightingale Survey                                    | 720                        | -                        | 720                 |
|   | 24,578                     | 1,285                    | 25,863              |

## 13 . Analysis of expenditure on charitable activities

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

## 14 . Analysis of expenditure by activities

|  | Grants           | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs   |
|--|------------------|--------------------------------------|------------------|------------------|
|  | <b>2023</b><br>£ | <b>2023</b><br>£                     | <b>2023</b><br>£ | <b>2023</b><br>£ |
| Bird Report printing & delivery, conference & surveys      |                  | 10,154                               |                  | 10,154           |
| Bird conservation donations made by the Society            | 31,342           |                                      |                  | 31,342           |
| Newsletter printing & delivery, Web site and meeting costs |                  | 11,879                               |                  | 11,879           |
| Administration costs                                       |                  |                                      | 7,584            | 7,584            |
| Subscriptions to other bodies                              |                  |                                      | 540              | 540              |
|  | 31,342           | 22,033                               | 8,124            | 61,499           |
|  | <b>2022</b><br>£ | <b>2022</b><br>£                     | <b>2022</b><br>£ | <b>2022</b><br>£ |
| Bird Report printing & delivery, conference & outings      | -                | 9,081                                | -                | 9,081            |
| Bird conservation donations made by the Society            | 25,863           | -                                    | -                | 25,863           |
| Newsletter printing & delivery, Web site and meeting costs | -                | 9,225                                | -                | 9,225            |
| Administration costs                                       | -                | -                                    | 5,316            | 5,316            |
| Subscriptions to other bodies                              | -                | -                                    | 82               | 82               |
|  | 25,863           | 18,306                               | 5,398            | 49,567           |

**15 . Analysis of administration costs**

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

**16 . Expenditure on charitable activities-direct costs**

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

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

**17 . Independent examiner's remuneration**

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

**18 . Trustees' remuneration and expenses**

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

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

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

**20 . Debtors: Due within one year**

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

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

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

## 22 . Statement of funds

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

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

### Unrestricted funds

The unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Restricted funds

The restricted funds are available for the purpose of funding the support of Peregrines and Swifts in the county. During the year £455 was paid out of the Restricted fund towards the Swift projects.

### Designated funds

Life members designated funds relate to membership of the society for life. The income is recognised in full when received but is recorded in a designated fund and is released equally to unrestricted funds in the 12 years starting with the year of receipt.

### Transfer between funds

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

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

## 23 . Analysis of net assets between funds

### Analysis of net assets between funds-current year

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

### Analysis of net assets-prior year

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

## 24 . Related party transactions

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

## 25 . Controlling party

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

**SUSSEX ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 256936

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# Accounts

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Charity number: 256936



Trustees' report and financial statements  
for the year ended 31 December 2022

# Sussex Ornithological Society (SOS)

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## **Sussex Ornithological Society**

### **Reference and administrative details of the charity, its Trustees, and advisers. For the year ended 31 December 2022**

**Trustees**

Chris Corrigan, President (appointed 9 April 2022)  
Mike Russell, Chair (Member of Council)  
Alan Swetman, Secretary  
Ted Merrikin, Treasurer  
Mark Mallalieu, Editor, Sussex Bird Report  
David Campbell, Recorder  
Richard Cowser, Conservation Officer  
Martin Daniel, Newsletter Editor  
Matt Twydell, Surveys and Projects Officer  
Jonathan Cook, Member of Council  
Jon Curson, Member of Council  
Mya Bambrick, Member of Council  
Katie Nethercoat, Member of Council  
(appointed 9 April 2022)  
Alan Perry (resigned 9 April 2022)

**Charity Registered Number**    **256936**

**Principal office**

**10 Hills Road  
Steyping  
West Sussex  
BN44 3QG**

**Registered office**

**Blessings  
Barns Farm Lane  
Storrington  
Pulborough  
West Sussex  
RH20 4AH**

**Independent examiner**

**Lucy Hammond BSc FCA  
Kreston Reeves LLP  
Chartered Accountants  
9 Donnington Park  
85 Birdham Road  
Chichester  
West Sussex  
PO20 7AJ**

**Sussex Ornithological Society**  
**Chairman's statement**  
**For the year ended 31 December 2022**

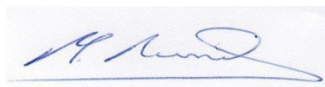
2022 saw a gradual return to normality following covid-19 lockdown regulations and it was with relief that members, volunteers, and committee members were able to meet up face to face again. A full walks programme for the year was organised. Council continued to have a mix of zoom and face-to-face meetings.

At the beginning of the year, our conference was still held remotely with 4 excellent presentations over two evenings while a series of zoom evening talks again proved popular. It was a relief to have an open AGM where we able to acknowledge the retiring President, Alan Perry and the immense contribution he has made to the Society over many years. Alan's replacement as President is Chris Corrigan who will be well known to many of you. He has made an enormous contribution to conservation in Sussex through his employment with the RSPB and long association with the Society and we look forward to his guiding hand in moving us forward over the coming years. John Trowell stepped down as Membership Secretary, a role he has undertaken since 1977 and is owed an enormous vote of thanks for his dedication for nearly half a century. Thankfully, Chris Davis who also has a long association with the Society, agreed to take on this important role. Val Bentley after 19 years also stood down as Chair of the Membership and Publicity Committee and has also served 3 terms as secretary but is happy to continue her long-term involvement with SOS, a great relief to us all. Meanwhile, Jonno Cook agreed to take on the role of Chair and is looking forward to taking the Society's involvement forward in engaging the wider public in the future. Jonno stepped down from Council due to completing his 5-year term and was replaced by Katie Nethercoat who is currently employed with RSPB as Principal Administrator to the Deputy Director for Public Engagement and is based in Brighton. David Boddington took over the role of Swift Co-ordinator from David Campbell who remains as the County Recorder.

On reading the Officials' and Members' reports along with the Financial Statement you will recognise just how much is undertaken on behalf of birds in Sussex by many dedicated volunteers who contribute so much time, expertise, and enthusiasm to achieve the Society's aims and objectives.

The beginning of 2023 finds the Society in a very good position with membership increased over the last year, helped by the introduction of online membership enrolment plus the offer of the previous Sussex Bird Reports on application. Our membership at the year-end is 2,071. Although membership has increased, we will continue to try and encourage more people to help support us in vital work to help conserve the birds in Sussex. The reports contained within illustrate how successful we have been and therefore I am very proud to present this Annual Report to our members.

Mike Russell  
Chairman  
28/02/2023



# Sussex Ornithological Society

## Trustees' report For the year ended 31 December 2022

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The Trustees present their annual report together with the financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2022.

Formed in 1962, the Sussex Ornithological Society has grown to become one of the largest county bird clubs in Great Britain with a current membership of 2,071. Members receive quarterly newsletters and a copy of the Sussex Bird Report. Since inception the SOS has gifted over £437,000 to a wide variety of projects within Sussex focusing mainly on conservation, and education relating to the county's avifauna.

### Strategy

#### The objects of the Society are:

- To record and study wild birds in Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To encourage by use of films, books, meetings, outings, and other means:
  - (1) the study of birds in the field and ornithological science in general.
  - (2) the education of its members and the public in ornithological science and the need for protection of wild birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

#### A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Bird Record Centre (BBRC) for adjudication. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys and carry out targeted recording or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.

# Sussex Ornithological Society

## **B. To assist in the preservation of wild birds of Great Britain**

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfil requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue the successful management of Charleston Reedbed and New Lake for conservation purposes.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

## **C. To encourage, using meetings, books, outings, and other ways:**

- the study of birds in the field and ornithological science in general
  - the education of its members and the public in ornithological science and the need for the protection of wild birds and their habitats
1. Organise annual conference for members covering themes related to wildlife, particularly birds, which help to achieve the Society’s objects.
  2. Organise an annual programme of outings for members, covering the main birdwatching sites in Sussex.
  3. Encourage scientific study of birds through the publication of technical papers in the Bird Report and by providing financial support for ornithological research.
  4. Publish a quarterly newsletter to keep members informed of the Society’s work and to encourage them to help in Society activities. Encourage members to submit interesting articles for publication on county bird related subjects.
  5. Maintain website and social media for communicating with members and others.
  6. Support specific campaigns to educate the public on bird protection issues.

## **D. Resources**

Continue to make best use of resources (money and people) which are means to achieve our ends.

1. Continue efficient financial administration of the Society and implement our Financial Strategy, and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form, including annual objectives.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

## **Annex**

### **Financial Strategy**

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

# Sussex Ornithological Society

## Achievements and performance

### Main achievements of the charity

- The Annual New Year Bird Race, in which 16 teams took part raised £1,732 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was conducted this year by Zoom over two evenings. Four very interesting talks were given by members and guest speakers.
- The Society organised a series of online talks on a variety of ornithological topics which reached out to a wider audience. The majority of these were recorded and published on our You Tube channel, so those unable to watch at the time were able to view later.
- During the year surveys of Nightingales and the regular Sussex Winter Bird Survey were led and supported by SOS. Members also supported surveys run by other organisations throughout the year.
- Our Swift Champion was very active throughout the county in promoting interest and action on Swift Conservation.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over 630,000 bird sightings were added to the database this year, and we now hold nearly 7 million records of Birds of Sussex.
- SOS donated £25,863 to worthy conservation causes during the year.
- The SOS Bird Report for 2021 was published during November 2022. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.

### Financial Review

**The income of the Charity was**      **£ 39,232** [2021 **£35,487**] and  
**expenditure was**                      **£ 50,431** [2021: **£30,075**] giving a  
**net surplus/(deficit) for the year of**   **£ (11,199)** [2021: **£5,412**]

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, despite restrictions to the operation of the Society caused by the Covid-19 pandemic. For this reason, they update the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### b. Reserves policy

Council has established a Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council reviews the reserves level annually and limits commitments so that this level is maintained. Uncommitted and unrestricted funds (excluding the designated life members fund) on 31 December 2022 were £68,206 (2021:£80,436). Taking account of our reserves policy funds available for conservation at year end were £28,660 (2021: £43,967). The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisation's for financing the purchase and development of nature reserves in the county, and other conservation projects.

# Sussex Ornithological Society

## Structure, governance, and management

### a. Constitution

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society.

### b. Management

The entire business of the Society shall be managed by a council consisting of the Honorary Officers and not less than three or more than six other members of the Society.

### c. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 24 in the Society's Rules. At every Annual General Meeting the Society shall elect the honorary officers and members of the Council for the ensuing year. All honorary officers and members of the council may serve for a maximum of five years rule 9(b) (i) excepting the President who may serve for no more than 10 years.

### d. Training of Trustees

Towards the end of the Honorary Officers tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found, they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### e. Related party transactions

During the year two Trustees made donations without conditions to the Charity amounting to £100.

### Principal risks and uncertainties

In September 2014 Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility. The Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b3) (iii) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found.

The General Data Protection and Regulation came into effect in May 2018, SOS updated its Privacy Policy in September 2018.

### The Society's response to Coronavirus


Council has been assessing the Covid-19 situation on a regular basis.

The Annual Conference and Council meetings were held remotely by Zoom.

The AGM was held in person this year. All guided walks were held successfully following the Government guidelines.

Approved by order of the members of the board of Trustees on 28/02/2023 and signed on their

behalf by



Mike Russell Chairman.

## **Independent Examiner's Report to the Trustees of Sussex Ornithological Society (SOS)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 9 to 18.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**


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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed



Lucy Hammond Bsc FCA

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

Date: 6 March 2023

Sussex Ornithological Society

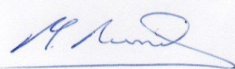
Statement of financial activities  
for the year ended 31 December 2022

|                                    | Note | Unrestricted<br>funds<br>2022<br>£ | Designated<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>funds<br>2022<br>£ | Total<br>funds<br>2021<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                                  |                             |                             |
| Donations, legacies and Gift Aid   | 3    | 7,714                              | 3,419                            | -                                | 11,132                      | 9,757                       |
| Charitable activities              | 4    | 816                                | -                                | -                                | 816                         | 887                         |
| Other trading activities           | 5    | 1,988                              | -                                | -                                | 1,988                       | 1,642                       |
| Investments                        | 6    | 1,379                              | -                                | -                                | 1,379                       | 1,422                       |
| Membership subscriptions           | 7    | 23,917                             | -                                | -                                | 23,917                      | 21,779                      |
| <b>Total income</b>                |      | <b>35,813</b>                      | <b>3,419</b>                     | <b>-</b>                         | <b>39,232</b>               | <b>35,487</b>               |
| <b>Expenditure on:</b>             |      |                                    |                                  |                                  |                             |                             |
| Raising funds                      | 8    | 864                                | -                                | -                                | 864                         | -                           |
| Charitable activities              | 10   | 48,282                             | 1,285                            | -                                | 49,567                      | 30,075                      |
| <b>Total expenditure</b>           |      | <b>49,146</b>                      | <b>1,285</b>                     | <b>-</b>                         | <b>50,431</b>               | <b>30,075</b>               |
| <b>Transfers between funds</b>     |      | 1,088                              | (1,088)                          |                                  |                             |                             |
| <b>Net movement of funds</b>       |      | (12,244)                           | 1,045                            | -                                | (11,199)                    | 5,412                       |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                                  |                             |                             |
| Total funds brought forward        |      | 78,413                             | 8,954                            | 455                              | 87,822                      | 82,410                      |
| Net movement of funds              |      | (12,244)                           | 1,045                            | -                                | (11,199)                    | 5,412                       |
| <b>Total funds carried forward</b> |      | <b>66,169</b>                      | <b>9,999</b>                     | <b>455</b>                       | <b>76,623</b>               | <b>87,822</b>               |

**Balance Sheet**  
**As at 31 December 2022**

|  | Note | 2022<br>£       | As restated<br>2021<br>£ |
|--|------|-----------------|--------------------------|
| <b>Current assets</b>                          |      |                 |                          |
| Debtors  | 19   | 1,330           | 522                      |
| Cash at bank and in hand                       |      | <u>104,038</u>  | <u>97,545</u>            |
|  |      | <u>105,368</u>  | <u>98,067</u>            |
| Creditors: amounts falling due within one year | 20   | <u>(28,745)</u> | <u>(10,245)</u>          |
| <b>Net current assets</b>                      |      | <u>76,623</u>   | <u>87,822</u>            |
| <b>Total assets less current liabilities</b>   |      | <u>76,623</u>   | <u>87,822</u>            |
| <b>Net current assets</b>                      |      | <u>76,623</u>   | <u>87,822</u>            |
| <b>Charity funds</b>                           |      |                 |                          |
| Restricted funds                               | 22   | 455             | 455                      |
| Designated funds                               | 22   | 9,999           | 8,954                    |
| Unrestricted funds                             | 22   | <u>66,169</u>   | <u>78,413</u>            |
| <b>Total funds</b>                             |      | <u>76,623</u>   | <u>87,822</u>            |

The financial statements were approved and authorised for issue by the Trustees on 28/02/2023 and signed on their behalf by:



**Mike Russell**  
**Chairman**

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

# Sussex Ornithological Society

## Notes to the financial statements. For the year ended 31 December 2022

### 1. General information

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) and rounded to the nearest £1.

Sussex Ornithological Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### 2.2 Income

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

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally from designated funds to general unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Other income is recognized in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

All expenditure is inclusive of irrecoverable VAT.

## 2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

## 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## 2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date because of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## **2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## **2.9 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to continue as a going concern.

|   | <u>2022</u>   | <u>2021</u>  |
|---|---------------|--------------|
|   | £             | £            |
| <b>3 . Income from donations and legacies</b>                 |               |              |
| Donations and legacies(inc Gift Aid)                          | 11,132        | 9,757        |
|   | <u>11,132</u> | <u>9,757</u> |
| <b>4 . Income from charitable events</b>                      |               |              |
|   | <u>2022</u>   | <u>2021</u>  |
|   | £             | £            |
| Sales of, & Advertising in the Bird Report                    | 743           | 887          |
| Sale of Bird conservation products(Nestboxes)                 | -             | -            |
| Conference & Meeting receipts                                 | 73            | -            |
|   | <u>816</u>    | <u>887</u>   |
| <b>5 . Income from other trading activities</b>               |               |              |
|   | <u>2022</u>   | <u>2021</u>  |
|   | £             | £            |
| Bird Race inc Gift Aid, Raffles and sale of SOS branded items | 1,988         | 1,642        |
| <b>6 . Investment Income</b>                                  |               |              |
|   | <u>2022</u>   | <u>2021</u>  |
|   | £             | £            |
| Interest on Deposit Accounts                                  | 1,379         | 1,422        |
| <b>7 . Income from subscriptions</b>                          |               |              |
|   | <u>2022</u>   | <u>2021</u>  |
|   | £             | £            |
| Membership subscriptions                                      | 23,917        | 21,779       |
| <b>8 . Expenditure on raising funds</b>                       |               |              |
|   | <u>2022</u>   | <u>2021</u>  |
|   | £             | £            |
| Raising voluntary income (Purchase of SOS branded Items)      | 864           | -            |
|   | <u>864</u>    | <u>-</u>     |

**9 . Analysis of grants**

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

|  | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| <b><u>2021</u></b>                           |                            |                          |                     |
| Charleston Reedbed (Yearly rental)           | 1                          | -                        | 1                   |
| SWT Amberley Wildbrooks (Habitat management) | 710                        | -                        | 710                 |
| RSPB Medmerry Tern Project                   | 6,000                      | -                        | 6,000               |
| Barn Owls                                    | -                          | 1,000                    | 1,000               |
| Swifts                                       | -                          | 106                      | 106                 |
| <b>Total</b>                                 | <u>6,711</u>               | <u>1,106</u>             | <u>7,817</u>        |

**10 . Analysis of expenditure on charitable activities**

|  | Total Funds<br><u>2022</u><br>£ | Total Funds<br><u>2021</u><br>£ |
|--|---------------------------------|---------------------------------|
| Bird Report printing & delivery, Conference & Survey Trips | 9,081                           | 7,945                           |
| Bird conservation grants made by the Society (Note 9)      | 25,863                          | 7,817                           |
| Newsletter printing & delivery, Web site & meeting costs   | 9,225                           | 8,080                           |
| Accountancy and Admin costs                                | 5,316                           | 6,136                           |
| Subscriptions to other bodies                              | 82                              | 96                              |
|  | <u>49,567</u>                   | <u>30,075</u>                   |

**11 . Income from donations and legacies**

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------------------|-----------------------|---------------------|----------------|
|                                   | <u>2022</u>           | <u>2022</u>         | <u>2022</u>    |
|                                   | £                     | £                   | £              |
| Donations                         | 2,686                 | -                   | 2,686          |
| Income tax recoverable (Gift Aid) | 5,446                 | -                   | 5,446          |
| Legacies                          | 3,000                 | -                   | 3,000          |
|                                   | <u>9,865</u>          | <u>-</u>            | <u>11,132</u>  |

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------------------|-----------------------|---------------------|----------------|
|                                   | <u>2021</u>           | <u>2021</u>         | <u>2021</u>    |
|                                   | £                     | £                   | £              |
| Donations                         | 4,400                 | -                   | 4,400          |
| Income Tax Recoverable (Gift Aid) | 5,357                 | -                   | 5,357          |
| Legacies                          | -                     | -                   | -              |
|                                   | <u>9,757</u>          | <u>-</u>            | <u>9,757</u>   |

**12 . Income from charitable activities**

|   | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|---|-----------------------|----------------|-----------------------|----------------|
|   | <u>2022</u>           | <u>2022</u>    | <u>2021</u>           | <u>2021</u>    |
|   | £                     | £              | £                     | £              |
| Income from advertising and the sale of the Bird Report | 743                   | 743            | 887                   | 887            |
| Bird conservation and nest box contributions            | -                     | -              | -                     | -              |
| Conference and meeting receipts                         | 73                    | 73             | -                     | -              |
|   | <u>816</u>            | <u>816</u>     | <u>887</u>            | <u>887</u>     |

**13 . Income from other trading activities**

|  | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|--|-----------------------|----------------|-----------------------|----------------|
|  | <u>2022</u>           | <u>2022</u>    | <u>2021</u>           | <u>2021</u>    |
|  | £                     | £              | £                     | £              |
| Bird race sponsorship                      | 1,382                 | 1,382          | 1,340                 | 1,340          |
| Income tax recoverable(Gift Aid)-Bird race | 315                   | 315            | 250                   | 250            |
| Proceeds of raffles                        | -                     | -              | -                     | -              |
| Sales of SOS branded items                 | 291                   | 291            | 52                    | 52             |
|  | <u>1,988</u>          | <u>1,988</u>   | <u>1,642</u>          | <u>1,642</u>   |

**14 . Analysis of expenditure by activities**

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

|  | Grants       | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs |
|--|--------------|--------------------------------------|------------------|----------------|
|  | <u>2021</u>  | <u>2021</u>                          | <u>2021</u>      | <u>2021</u>    |
|  | £            | £                                    | £                | £              |
| Bird Report printing & delivery, conference & outings      | -            | 7,945                                | -                | 7,945          |
| Bird conservation donations made by the Society            | 7,817        | -                                    | -                | 7,817          |
| Newsletter printing & delivery, Web site and meeting costs | -            | 8,081                                | -                | 8,081          |
| Administration costs                                       | -            | -                                    | 6,136            | 6,136          |
| Subscriptions to other bodies                              | -            | -                                    | 96               | 96             |
|  | <u>7,817</u> | <u>16,026</u>                        | <u>6,232</u>     | <u>30,075</u>  |

**15 . Analysis of administration costs**

|  | <b>Total<br/>Costs</b> | <b>Total<br/>Costs</b> |
|--|------------------------|------------------------|
|  | <b><u>2022</u></b>     | <b><u>2021</u></b>     |
|  | <b>£</b>               | <b>£</b>               |
| Printing, postage and stationery                 | 2,395                  | 1,777                  |
| Insurance  | 96                     | 96                     |
| Awards, photo competition, consulting & Sundries | 315                    | 376                    |
| Accountancy                                      | 2,510                  | 3887                   |
|  | <u>5,316</u>           | <u>6,136</u>           |

**16 . Expenditure on charitable activities-direct costs**

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

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <b><u>2021</u></b>            | <b><u>2021</u></b>          | <b><u>2021</u></b>     |
|                                  | <b>£</b>                      | <b>£</b>                    | <b>£</b>               |
| Bird Report printing and postage | 7,645                         | -                           | 7,645                  |
| Conference expenses              | -                             | -                           | -                      |
| Survey Expenses                  | 300                           | -                           | 300                    |
| Website                          | 314                           | -                           | 314                    |
| Newsletter publication           | 3,765                         | -                           | 3,765                  |
| Newsletter delivery              | 3,246                         | -                           | 3,246                  |
| Cost of running meetings         | 755                           | -                           | 755                    |
|                                  | <u>16,026</u>                 | <u>-</u>                    | <u>16,026</u>          |

**17 . Independent examiner's remuneration**

The Independent examiner's remuneration of £2,200(2021:£1,800)

**18 . Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or benefits (2021: £NIL)

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021: £NIL)

**19 . Debtors: Due within one year**

|                | <b><u>2022</u></b> | <b><u>2021</u></b> |
|----------------|--------------------|--------------------|
|                | <b>£</b>           | <b>£</b>           |
| Other debtors  | 51                 | 204                |
| Accrued Income | 1,279              | 318                |
|                | <u>1,330</u>       | <u>522</u>         |
|                | <b><u>2022</u></b> | <b><u>2021</u></b> |
|                | <b>£</b>           | <b>£</b>           |

**20 . Creditors: Amounts falling due within one year**

|                              |               |               |
|------------------------------|---------------|---------------|
| Accrued Grants               | 25,785        | 8,445         |
| Accruals and deferred income | 2,960         | 1,800         |
|                              | <u>28,745</u> | <u>10,245</u> |

Deferred income relates to conference fees paid in advance.

## 21 . Financial Instruments

|  | <u>2022</u> | <u>2021</u> |
|--|-------------|-------------|
|  | £           | £           |
| <b>Financial assets</b>  |             |             |
| Financial assets measured at fair value through income and expenditure comprise cash and bank at hand. | 104,038     | 97,545      |

## 22 . Statement of funds

|                                  | <b>As restated</b>   |                    |                    |                  |                      |
|----------------------------------|----------------------|--------------------|--------------------|------------------|----------------------|
| Statement of funds-current year  | <b>Balance at</b>    | <b>Income</b>      | <b>Expenditure</b> | <b>Transfers</b> | <b>Balance at</b>    |
|                                  | <b><u>01-Jan</u></b> |                    |                    | <b>In/out</b>    | <b><u>31-Dec</u></b> |
|                                  | <b><u>2022</u></b>   |                    |                    |                  | <b><u>2022</u></b>   |
| <b>Unrestricted funds</b>        |                      |                    |                    |                  |                      |
| <b>Designated funds</b>          |                      |                    |                    |                  |                      |
| Life Members fund                | 6,900                | 2,150              | -                  | (1,088)          | 7,962                |
| Conservation fund                | 2,054                | 1,267              | (1,285)            | -                | 2,037                |
|                                  | <u>8,954</u>         | <u>3,418</u>       | <u>(1,285)</u>     | <u>(1,088)</u>   | <u>9,999</u>         |
| <b>General fund</b>              |                      |                    |                    |                  |                      |
| General funds-all funds          | <u>78,413</u>        | <u>35,814</u>      | <u>(49,146)</u>    | <u>1,088</u>     | <u>66,169</u>        |
| <b>Total Unrestricted funds</b>  | <u>87,367</u>        | <u>39,232</u>      | <u>(50,431)</u>    | <u>-</u>         | <u>76,168</u>        |
| <b>Restricted funds</b>          |                      |                    |                    |                  |                      |
| Conservation fund                | <u>455</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>         | <u>455</u>           |
| <b>Total of funds</b>            | <u>87,822</u>        | <u>39,232</u>      | <u>(50,431)</u>    | <u>-</u>         | <u>76,623</u>        |
| Statement of funds-previous year | <b>As restated</b>   | <b>As restated</b> | <b>As restated</b> |                  | <b>As restated</b>   |
|                                  | <b>Balance at</b>    | <b>Income</b>      | <b>Expenditure</b> | <b>Transfers</b> | <b>Balance at</b>    |
|                                  | <b><u>01-Jan</u></b> |                    |                    | <b>In/out</b>    | <b><u>31-Dec</u></b> |
|                                  | <b><u>2021</u></b>   |                    |                    |                  | <b><u>2021</u></b>   |
| <b>Unrestricted funds</b>        |                      |                    |                    |                  |                      |
| <b>Designated funds</b>          |                      |                    |                    |                  |                      |
| Life Members fund                | 6,400                | 1,450              | -                  | (950)            | 6,900                |
| Conservation fund                | 1,691                | 1,469              | (1,106)            | -                | 2,054                |
|                                  | <u>8,091</u>         | <u>2,919</u>       | <u>(1,106)</u>     | <u>(950)</u>     | <u>8,954</u>         |
| <b>General fund</b>              |                      |                    |                    |                  |                      |
| General funds-all funds          | <u>73,864</u>        | <u>32,568</u>      | <u>(28,969)</u>    | <u>-</u>         | <u>78,413</u>        |
| <b>Total Unrestricted funds</b>  | <u>81,955</u>        | <u>35,487</u>      | <u>(30,075)</u>    | <u>-</u>         | <u>87,367</u>        |
| <b>Restricted funds</b>          |                      |                    |                    |                  |                      |
| Conservation fund                | <u>455</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>         | <u>455</u>           |
| <b>Total of funds</b>            | <u>82,410</u>        | <u>35,487</u>      | <u>(30,075)</u>    | <u>-</u>         | <u>87,822</u>        |

### Unrestricted funds

The unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Restricted funds

The restricted funds are available for the purpose of funding the support of Peregrines and Swifts in the county.

### Designated funds

Life members designated funds relate to membership of the society for life. The income is recognised in full when received but is recorded in a designated fund and is released equally to unrestricted funds in the 12 years starting with the year of receipt.

Conservation designated funds relate to funding small projects aimed at the education of the public for the benefit of the Birds of Sussex.

### Transfer between funds

During the year £1,088(2021: £950) was transferred from the Life Membership fund to the General Fund. This is in accordance with the Society's policy.

## 23 . Prior year adjustment

The financial statements have been amended to correct the classification of funds between restricted and designated. This has a £nil impact on both the overall movement in funds and the total funds as at 31 December 2021.

## 24 . Analysis of net assets between funds

### Analysis of net assets between funds-current year

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

### Analysis of net assets-prior year

|                               | <b>Unrestricted<br/>funds 2021</b> | <b>Restricted<br/>funds 2021</b> | <b>Total<br/>funds 2021</b> |
|-------------------------------|------------------------------------|----------------------------------|-----------------------------|
|                               | £                                  | £                                | £                           |
| Current assets                | 97,612                             | 455                              | 98,067                      |
| Creditors due within one year | (10,245)                           | -                                | (10,245)                    |
| <b>Total</b>                  | <b>87,367</b>                      | <b>455</b>                       | <b>87,822</b>               |

## 25 . Related party transactions

During the year two Trustees made donations without conditions to the Charity totalling £100 (2021: three Trustees made donations totalling £120). There are no other related party transactions requiring disclosure.

## 26 . Controlling party

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

**SUSSEX ORNITHOLOGICAL SOCIETY**

England & Wales - Charity number 256936

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# Accounts

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Charity number: 256936



Trustees' report and financial statements  
for the year ended 31 December 2021

# Sussex Ornithological Society (SOS)

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## **Sussex Ornithological Society**

### **Reference and administrative details of the charity, its Trustees, and advisers. For the year ended 31 December 2021**

**Trustees**

Alan Perry, President  
Mike Russell, Chair (Member of Council)  
Alan Swetman, Secretary (appointed 7 May 2021)  
Ted Merrikin, Treasurer  
Mark Mallalieu, Editor, Sussex Bird Report  
David Campbell, Recorder (appointed 7 May 2021)  
Richard Cowser, Conservation Officer  
Martin Daniel, Newsletter Editor  
Matt Twydell, Surveys and Projects Officer  
Jonathan Cook, Member of Council  
Jon Curson, Member of Council  
Mya Bambrick, Member of Council  
Chris Davis, (resigned 7 May 2021)  
Peter Plant, (resigned 7 May 2021)  
Robert Yarham, (resigned 7 May 2021)

**Charity Registered Number**      **256936**

**Principal office**

**10 Hills Road  
Steyning  
West Sussex  
BN44 3QG**

**Registered office**

**Blessings  
Barns Farm Lane  
Storrington  
Pulborough  
West Sussex  
RH20 4AH**

**Independent examiners**

**Kreston Reeves LLP  
Chartered Accountants  
Springfield House  
Springfield Road  
Horsham  
West Sussex  
RH12 2RG**

**Sussex Ornithological Society**  
**Chairman's statement**  
**For the year ended 31 December 2021**

Everyone hoped that the Covid-19 pandemic would have disappeared by the end of 2021 but sadly this wasn't the case, so the Society had to adapt and continue to carry out our work while many restrictions were still in place. Some lifting of restrictions meant that we were able to reinstate activities that were suspended so it was rewarding to be able to continue and complete surveys and to be able to offer guided walks for our members again.

Despite the restrictions the enthusiasm and knowledge of our officers and volunteers used the technology and devised new ways of delivering our work to help the birds of Sussex. Our membership rose by the end of the year thanks to largely an excellent set of zoom talks organised by Mark Mallalieu that attracted hundreds of viewers and helped raise the profile of the society. Also new members were encouraged to join by the offer of three Sussex Bird Reports. Tim Squire also organised an excellent conference again by zoom which was also very successful.

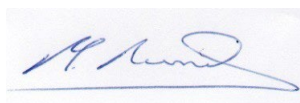
There were several changes in members of Council as many had reached the end of their term. Chris Davis stood down as secretary, but we were pleased that Alan Swetman offered his services as a replacement much to our relief. Peter Plant's term ended as Bird Report Editor and was replaced by Mark Mallalieu, a particularly smooth transition as the Report when published was of the usual extremely high quality that people have come to expect of the Society. David Campbell stepped up to replace Mark as Recorder while still retaining his role as the Swift Project Officer. Finally, Robert Yarham's term as Publicity Officer ended and a replacement has yet to found. The Society owes a huge debt of thanks to all these retiring members during their time in office.

Restrictions didn't mean that threats to our countryside and birds receded and our Conservation Team under the leadership of Richard Cowser continued to work tirelessly along with their Sussex conservation organisation partners to object to activities and development applications where birds and their habitats are threatened. A particular proposal that arose in 2021 is for a huge CenterParcs development in a designated AONB and on Ancient Woodland which has involved an enormous amount of time to prepare the case, along with our partners, to fight this very damaging proposal.

Our communication with members and the public continued to increase during the year through our Website, Twitter and Facebook platforms, while Council embarked on a process as to how the organisation is going to reach and engage with the wider audiences in the future that will enable us to continue to grow our membership and remain the important society that we are in providing the basis for the conservation of our birds in Sussex.

Our success could not be achieved without the dedication, expertise, enthusiasm, and hard work of so many volunteers who help keep the Society working to the high standard we have always exhibited. The reports contained within illustrate how successful we have been and therefore I am very proud to present this Annual Report to our members.

Mike Russell Chairman  
07/03/2022



# Sussex Ornithological Society

## Trustees' report For the year ended 31 December 2021

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The Trustees present their annual report together with the financial statements of the Sussex Ornithological Society for the year 1 January to 31 December 2021

Formed in 1962, the Sussex Ornithological Society has grown to become one of the largest county bird clubs in Great Britain with a current membership of approaching 2000. Members receive quarterly newsletters and a copy of the award winning, Sussex Bird Report. Since inception the SOS has gifted over £413,000 to a wide variety of projects within Sussex focusing mainly on conservation, and education relating to the county's avifauna.

### Strategy

#### The objects of the Society are:

- To record and study wild birds in Sussex.
- To assist in the conservation of the wild birds of Great Britain.
- To encourage by use of films, books, meetings, outings and other means:
  - (1) the study of birds in the field and ornithological science in general.
  - (2) the education of its members and the public in ornithological science and the need for protection of wild birds and their habitats.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to the public benefit, including the guidance 'Public benefit: running a charity (PB2)'

#### A. To record and study wild birds in Sussex –

1. Be the official recorder of birds in Sussex. Review and adjudicate on records of rare and difficult-to-identify species and refer records for nominated species to the British Bird Record Centre (BBRC) for adjudication. Maintain a computerised database of Sussex bird records.
2. Continually encourage members and non-members to submit records and educate them to make their records more informative. Keep under review the methodology for collecting and storing records.
3. Support nationally organised bird surveys and carry out targeted recording or Sussex-only surveys if there is felt to be a specific gap in our records.
4. Publish annually the Sussex Bird Report and periodically (about every 20 years) an atlas/avifauna of Sussex Birds showing changes in species distribution and abundance.

## **B. To assist in the preservation of wild birds of Great Britain**

1. Share our records (with exceptions for very sensitive species) with the Sussex Biodiversity Records Centre, who are often the first “port of call” for developers requesting records, and other bodies as appropriate, so that our records are used to help conserve birds. Fulfill requests for data from such bodies as Rare Breeding Birds Panel (RBBP), British Trust for Ornithology (BTO) and Royal Society for the Protection of Birds (RSPB), and other appropriate bodies/persons.
2. Support appeals for funds from other bodies for projects promoting the interests of birds in Sussex, following the principles set out in the Financial Strategy.
3. Initiate and support projects of benefit to wild birds.
4. Continue the successful management of Charleston Reedbed and New Lake for conservation purposes.
5. Continue to be represented on other bodies in Sussex, where decisions will affect birds.

## **C. To encourage, using meetings, books, outings and other ways:**

- the study of birds in the field and ornithological science in general
  - the education of its members and the public in ornithological science and the need for the protection of wild birds and their habitats
1. Organise annual conference for members covering themes related to wildlife, particularly birds, which help to achieve the Society’s objects.
  2. Organise an annual programme of outings for members, covering the main birdwatching sites in Sussex.
  3. Encourage scientific study of birds through the publication of technical papers in the Bird Report and by providing financial support for ornithological research.
  4. Publish a quarterly newsletter to keep members informed of the Society’s work and to encourage them to help in Society activities. Encourage members to submit interesting articles for publication on county bird related subjects.
  5. Maintain website and social media for communicating with members and others.
  6. Support specific campaigns to educate the public on bird protection issues.

## **D. Resources**

Continue to make best use of resources (money and people) which are means to achieve our ends.

1. Continue efficient financial administration of the Society and implement our Financial Strategy, and Reserves Policy (See Annex below).
2. Regularly review format of the Annual General Meeting (AGM).
3. Regularly review Committee structure of the Society, to make sure that it fulfils the requirements set out above. Maintain Roles and Responsibilities for each Committee, and update Officers’ job descriptions.
4. Each specialist function within the SOS to be set out in written form, including annual objectives.
5. Maintain and grow our membership so that the Society can effectively carry out its objects.
6. Develop links with other natural history clubs and societies in Sussex to our mutual benefit.

## **Annex**

### **Financial Strategy**

The Society will use its funds in support of its objectives. It will seek to retain adequate reserves to enable it to give support to projects and appeals as they arise and will raise additional funds to replenish reserves or to support specific projects if necessary.

## Achievements and performance

### Main achievements of the charity

- Despite Covid restrictions the Annual New Year Bird Race, in which 15 teams took place raised £1,592 including Gift Aid for the Society.
- The Annual SOS Conference held at the end of January was conducted this year by Zoom over two evenings. Four very interesting talks were given by members and guest speakers.
- The Society organised a series of online talks on a variety of ornithological topics which reached out to a wider audience. A YouTube channel was set up on which all talks held by the Society were recorded so those unable to watch at the time were able to view later.
- During the year surveys of Marsh Tit, Turtle Dove, Kittiwakes, Honey-buzzard, Dartford Warbler and Nightjar were led and supported by SOS. Our Swift Champion was very active throughout the county in promoting interest and action on Swift Conservation.
- The Conservation Team worked hard to monitor and work with Local Planners in areas identified as being key sites that are important for Sussex birds, to ensure that they are not harmed by development.
- Over 919,000 bird sightings were added to the data base this year, and we now hold nearly 7 million records of Birds in Sussex.
- SOS donated £7,817 to worthy conservation causes during the year.
- The SOS Bird Report for 2020 was published during November. It provided information on all species found in the county for the year, scientific papers, other articles, survey information and many photographs etc.

### Financial Review

**The income of the Charity was £ 35,487 [2020: £39,362] and expenditure was £ 30,075 [2020: £71,905] giving a net surplus/(deficit) for the year of £5,412 [2020: (£32,543)]**

#### a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, despite restrictions to the operation of the Society caused by the Covid-19 pandemic. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### b. Reserves policy

Council has established a Reserves Policy whereby unrestricted funds not committed or invested for the long term should be equivalent to six months of resources expended. At this level Council feels it would be able to continue the Society's current activities in the event of a significant drop in funding. Council reviews the reserves level annually and limits commitments so that this level is maintained. Uncommitted and unrestricted funds (excluding the life members fund) at 31 December 2021 were £80,436. Taking account of our reserves policy funds available for conservation at year end were £43,599 (2020: £40,614). The excess is being retained temporarily due to anticipated and previously indicated requests for funding for a variety of charitable organisations for financing the purchase and development of nature reserves in the county, and other conservation projects.

## **Structure, governance, and management**

### **a. Constitution**

Sussex Ornithological Society is an unincorporated association, registered as charity, number 256936, and is constituted under the rules adopted at the 1963 Annual General Meeting of the Society.

### **b. Management**

The entire business of the Society shall be managed by a council consisting of the Honorary Officers and not less than three or more than six other members of the Society.

### **c. Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of rule 24 in the Society's Rules. At every Annual General Meeting the Society shall elect the honorary officers and members of the Council for the ensuing year. All honorary officers and members of the council may serve for a maximum of five years rule 9(b) (i) excepting the President who may serve for no more than 10 years.

### **d. Training of Trustees**

Towards the end of the Honorary Officers tenure, every effort is made to recruit a suitable candidate for the position. When a suitable applicant is found they are invited to attend a Council meeting, to be introduced to all the other members. Training is given by the retiring Honorary officer to the applicant until he/she is confident in their new role.

### **e. Related party transactions**

During the year three Trustees made donations without conditions to the Charity totalling £120.

### **Principal risks and uncertainties**

In September 2014 Trustees carried out a full review of our risk assessment policy. Annually this policy is discussed by the Trustees and their main concern is the lack of volunteers who are prepared to serve on Council and to take on officers' responsibility. The Trustees are satisfied that even if no suitable applicants can be found, Society Rule 9(b3) (iii) will allow the incumbent, if willing, to remain in his/her position until a suitable replacement is found.

The General Data Protection and Regulation came into effect in May 2018, SOS updated its Privacy Policy in September 2018.

### **The Society's response to Coronavirus**

Council has been assessing the Covid-19 situation on a regular basis. During the year all face-to-face events of the Society were cancelled in line with Government guidelines. The AGM, Annual Conference and Council meetings were held remotely by Zoom. Virtual talks will be held during the early part of the year. Guided walks which are scheduled will only take place if the Government guidelines allow.

Approved by order of the members of the board of Trustees on 07/03//2022 and signed on their

behalf by:



Mike Russell Chairman.

## **Independent Examiner's Report to the Trustees of Sussex Ornithological Society (SOS)**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 18.

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

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

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

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

Signed



Sarah Ediss FCA

Horsham Office

Date: 16 March 2022

## Sussex Ornithological Society

### Statement of financial activities for the year ended 31 December 2021

|                                      | Note | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>funds<br>2021<br>£ | Total<br>funds<br>2020<br>£ |
|--------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                  |      |                                    |                                  |                             |                             |
| Donations and legacies(inc Gift Aid) | 3    | 8,288                              | 1,469                            | 9,757                       | 7,178                       |
| Charitable activities                | 4    | 887                                | -                                | 887                         | 3,678                       |
| Other trading activities             | 5    | 1,642                              | -                                | 1,642                       | 4,278                       |
| Investments                          | 6    | 1,422                              | -                                | 1,422                       | 1,850                       |
| Membership subscriptions             | 7    | 21,779                             | -                                | 21,779                      | 22,378                      |
| <b>Total income</b>                  |      | <b>34,018</b>                      | <b>1,469</b>                     | <b>35,487</b>               | <b>39,362</b>               |
| <b>Expenditure on:</b>               |      |                                    |                                  |                             |                             |
| Raising funds                        | 8    | -                                  | -                                | -                           | 928                         |
| Charitable activities                | 10   | 28,969                             | 1,106                            | 30,075                      | 70,977                      |
| <b>Total expenditure</b>             |      | <b>28,969</b>                      | <b>1,106</b>                     | <b>30,075</b>               | <b>71,905</b>               |
| <b>Net movement of funds</b>         |      | <b>5,049</b>                       | <b>363</b>                       | <b>5,412</b>                | <b>(32,543)</b>             |
| <b>Reconciliation of funds:</b>      |      |                                    |                                  |                             |                             |
| Total funds brought forward          |      | 82,287                             | 123                              | 82,410                      | 114,954                     |
| Net movement of funds                |      | 5,049                              | 363                              | 5,412                       | (32,543)                    |
| <b>Total funds carried forward</b>   |      | <b>87,336</b>                      | <b>486</b>                       | <b>87,822</b>               | <b>82,410</b>               |

The Statement of financial activities includes all gains and losses recognised in the year.

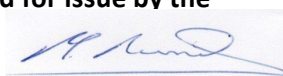
The notes on pages 11-18 form part of these financial statements

## Sussex Ornithological Society

### Balance Sheet As at 31 December 2021

|  | Note | 2021<br>£       | 2020<br>£       |
|--|------|-----------------|-----------------|
| <b>Current assets</b>                          |      |                 |                 |
| Debtors  | 19   | 522             | 429             |
| Cash at bank and in hand                       |      | <u>97,545</u>   | <u>129,166</u>  |
|  |      | <u>98,067</u>   | <u>129,595</u>  |
| Creditors: amounts falling due within one year | 20   | <u>(10,245)</u> | <u>(47,185)</u> |
| <b>Net current assets</b>                      |      | <u>87,822</u>   | <u>82,410</u>   |
| <b>Total assets less current liabilities</b>   |      | <u>87,822</u>   | <u>82,410</u>   |
| <b>Net current assets</b>                      |      | <u>87,822</u>   | <u>82,410</u>   |
| <b>Charity funds</b>                           |      |                 |                 |
| Restricted funds                               | 22   | 486             | 124             |
| Unrestricted funds                             | 22   | 87,336          | 82,286          |
| <b>Total funds</b>                             |      | <u>87,822</u>   | <u>82,410</u>   |

The financial statements were approved and authorised for issue by the Trustees on 07/03/2022 and signed on their behalf by:



Mike Russell Chairman

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

**Notes to the financial statements.**  
**For the year ended 31 December 2021**

**1. General information**

Sussex Ornithological Society (256936) is a charity limited by guarantee registered in England and Wales. The registered office is Blessings, Barns Farm Lane, Storrington, Pulborough, West Sussex. RH20 4AH and the place of business is 10 Hills Road, Steyning, West Sussex BN44 3QG.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

**The financial statements are presented in Sterling (£) and rounded to the nearest £1.**

Sussex Ornithological Society meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

A summary of the significant accounting policies is set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**2.2 Income**

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

Subscriptions are accounted for in the year to which they relate. Each life member subscription received is released equally to unrestricted funds in the 12 years starting with its year of receipt.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

### **2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the charity.

All expenditure is inclusive of irrecoverable VAT.

### **2.4 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **2.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **2.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

## **2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## **2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund are set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## **2.9 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to continue as a going concern.

|  | <u>2021</u>  | <u>2020</u>  |
|--|--------------|--------------|
|  | £            | £            |
| <b>3 . Income from donations and legacies</b>            |              |              |
| Donations and Gift Aid                                   | 9,757        | 7,178        |
|  | <u>9,757</u> | <u>7,178</u> |
| <b>4 . Income from charitable events</b>                 |              |              |
|  | <u>2021</u>  | <u>2020</u>  |
|  | £            | £            |
| Sales of, & Advertising in the Bird Report               | 887          | 844          |
| Sale of Bird conservation products(Nestboxes)            | -            | 170          |
| Conference & Meeting receipts                            | -            | 2,664        |
|  | <u>887</u>   | <u>3,678</u> |
| <b>5 . Income from other trading activities</b>          |              |              |
|  | <u>2021</u>  | <u>2020</u>  |
|  | £            | £            |
| Bird Race,Gift Aid,Raffles and sale of SOS branded items | 1,642        | 4,278        |
| <b>6 . Investment Income</b>                             |              |              |
|  | <u>2021</u>  | <u>2020</u>  |
|  | £            | £            |
| Interest on Deposit Accounts                             | 1,422        | 1,850        |
| <b>7 . Income from subscriptions</b>                     |              |              |
|  | <u>2021</u>  | <u>2020</u>  |
|  | £            | £            |
| Membership subscriptions                                 | 21,779       | 22,378       |
| <b>8 . Expenditure on raising funds</b>                  |              |              |
|  | <u>2021</u>  | <u>2020</u>  |
|  | £            | £            |
| Raising voluntary income (Purchase of SOS branded Items) | -            | 928          |
|  | <u>-</u>     | <u>928</u>   |

**9 . Analysis of grants**

|  | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|--|----------------------------|--------------------------|---------------------|
| <u>2021</u>  |                            |                          |                     |
| Charleston Reedbed (Yearly rental)                         | 1                          | -                        | 1                   |
| SWT Amberley Wildbrooks (Habitat management)               | 710                        | -                        | 710                 |
| RSPB Medmerry Tern Project                                 | 6,000                      | -                        | 6,000               |
| Barn Owls  | -                          | 1,000                    | 1,000               |
| Swifts   |                            | 106                      | 106                 |
| <b>Total</b>   | <u>6,711</u>               | <u>1,106</u>             | <u>7,817</u>        |
| <u>2020</u>  |                            |                          |                     |
| RSPB Pulborough Brooks (Bio-Diversity project)             | 10,000                     | -                        | 10,000              |
| Charleston Reedbed (Yearly rental)                         | 1                          | -                        | 1                   |
| SWT Amberley Wildbrooks (Habitat management)               | 21,185                     | -                        | 21,185              |
| RSPB Broadwater Warren (Lake restoration)                  | 15,000                     | -                        | 15,000              |
| RSPB (Chichester Peregrines)                               | 500                        | -                        | 500                 |
| Barn Owls  | -                          | 990                      | 990                 |
| Lewes Swift Society (Nest boxes and sound equipment)       | 860                        | -                        | 860                 |
| RSPB (Deer fencing at Rowlands Wood and Broadwater Warren) | 2,594                      | -                        | 2,594               |
| <b>Total</b>   | <u>50,140</u>              | <u>990</u>               | <u>51,130</u>       |

**10 . Analysis of expenditure on charitable activities**

|  | Total Funds<br><u>2021</u><br>£ | Total Funds<br><u>2020</u><br>£ |
|--|---------------------------------|---------------------------------|
| Bird Report printing & delivery, Conference & Survey Trips | 7,945                           | 10,476                          |
| Bird conservation grants made by the Society (Note 9)      | 7,817                           | 51,130                          |
| Newsletter printing & delivery, Web site & meeting costs   | 8,080                           | 6,259                           |
| Accountancy, Admin costs & purchase of branded goods.      | 6,136                           | 2,988                           |
| Subscriptions to other bodies                              | 96                              | 124                             |
|  | <u>30,075</u>                   | <u>70,977</u>                   |

**11 . Income from donations and legacies**

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------------------|-----------------------|---------------------|----------------|
|                                   | <u>2021</u>           | <u>2021</u>         | <u>2021</u>    |
|                                   | £                     | £                   | £              |
| Donations                         | 2,931                 | 1,469               | 4,400          |
| Income tax recoverable (Gift Aid) | 5,357                 | -                   | 5,357          |
| Legacies                          | -                     | -                   | -              |
|                                   | <u>8,288</u>          | <u>1,469</u>        | <u>9,757</u>   |

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>funds |
|-----------------------------------|-----------------------|---------------------|----------------|
|                                   | <u>2020</u>           | <u>2020</u>         | <u>2020</u>    |
|                                   | £                     | £                   | £              |
| Donations                         | 1,707                 | 1,043               | 2,750          |
| Income Tax Recoverable (Gift Aid) | 4,428                 | -                   | 4,428          |
| Legacies                          | -                     | -                   | -              |
|                                   | <u>6,135</u>          | <u>1,043</u>        | <u>7,178</u>   |

**12 . Income from charitable activities**

|   | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|---|-----------------------|----------------|-----------------------|----------------|
|   | <u>2021</u>           | <u>2021</u>    | <u>2020</u>           | <u>2020</u>    |
|   | £                     | £              | £                     | £              |
| Income from advertising and the sale of the Bird Report | 887                   | 887            | 844                   | 844            |
| Bird conservation and nest box contributions            | -                     | -              | 170                   | 170            |
| Conference and meeting receipts                         | -                     | -              | 2,664                 | 2,664          |
|   | <u>887</u>            | <u>887</u>     | <u>3,678</u>          | <u>3,678</u>   |

**13 . Income from other trading activities**

|                                  | Unrestricted<br>funds | Total<br>funds | Unrestricted<br>funds | Total<br>funds |
|----------------------------------|-----------------------|----------------|-----------------------|----------------|
|                                  | <u>2021</u>           | <u>2021</u>    | <u>2020</u>           | <u>2020</u>    |
|                                  | £                     | £              | £                     | £              |
| Bird race sponsorship            | 1,340                 | 1,340          | 2,629                 | 2,629          |
| Income tax recoverable(Gift Aid) | 250                   | 250            | 632                   | 632            |
| Proceeds of raffles              | -                     | -              | 469                   | 469            |
| Sales of SOS branded items       | 52                    | 52             | 548                   | 548            |
|                                  | <u>1,642</u>          | <u>1,642</u>   | <u>4,278</u>          | <u>4,278</u>   |

**14 . Analysis of expenditure by activities**

|  | Grants       | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs |
|--|--------------|--------------------------------------|------------------|----------------|
|  | <u>2021</u>  | <u>2021</u>                          | <u>2021</u>      | <u>2021</u>    |
|  | £            | £                                    | £                | £              |
| Bird Report printing & delivery, conference & outings      | -            | 7,945                                | -                | 7,945          |
| Bird conservations donations made by the Society           | 7,817        | -                                    | -                | 7,817          |
| Newsletter printing & delivery, Web site and meeting costs | -            | 8,081                                | -                | 8,081          |
| Administration costs                                       | -            | -                                    | 6,136            | 6,136          |
| Subscriptions to other bodies                              | -            | -                                    | 96               | 96             |
|  | <u>7,817</u> | <u>16,026</u>                        | <u>6,232</u>     | <u>30,075</u>  |

|  | Grants        | Activities<br>undertaken<br>directly | Support<br>costs | Total<br>costs |
|--|---------------|--------------------------------------|------------------|----------------|
|  | <u>2020</u>   | <u>2020</u>                          | <u>2020</u>      | <u>2020</u>    |
|  | £             | £                                    | £                | £              |
| Bird Report printing & delivery, conference & outings      | -             | 10,476                               | -                | 10,326         |
| Bird conservations donations made by the Society           | 51,130        | -                                    | -                | 51,130         |
| Newsletter printing & delivery, Web site and meeting costs | -             | 6,259                                | -                | 6,409          |
| Administration costs                                       | -             | -                                    | 2,988            | 2,988          |
| Subscriptions to other bodies                              | -             | -                                    | 124              | 124            |
|  | <u>51,130</u> | <u>16,735</u>                        | <u>3,112</u>     | <u>70,977</u>  |

**15 . Analysis of administration costs**

|                                      | <b>Total<br/>Costs</b> | <b>Total<br/>Costs</b> |
|--------------------------------------|------------------------|------------------------|
|                                      | <u>2021</u>            | <u>2020</u>            |
|                                      | £                      | £                      |
| Printing, postage and stationery     | 1,777                  | 1,829                  |
| Insurance                            | 96                     | 90                     |
| Awards, photo competition & Sundries | 376                    | 129                    |
| Accountancy                          | 3,887                  | 941                    |
|                                      | <u>6,136</u>           | <u>2,988</u>           |

**16 . Expenditure on charitable activities-direct costs**

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <u>2021</u>                   | <u>2021</u>                 | <u>2021</u>            |
|                                  | £                             | £                           | £                      |
| Bird Report printing and postage | 7,645                         | -                           | 7,645                  |
| Conference expenses              | -                             | -                           | -                      |
| Survey Expenses                  | 300                           | -                           | 300                    |
| Website                          | 314                           | -                           | 314                    |
| Newsletter publication           | 3,765                         | -                           | 3,765                  |
| Newsletter delivery              | 3,246                         | -                           | 3,246                  |
| Cost of running meetings         | 755                           | -                           | 755                    |
|                                  | <u>16,026</u>                 | <u>-</u>                    | <u>16,026</u>          |

|                                  | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total<br/>funds</b> |
|----------------------------------|-------------------------------|-----------------------------|------------------------|
|                                  | <u>2020</u>                   | <u>2020</u>                 | <u>2020</u>            |
|                                  | £                             | £                           | £                      |
| Bird Report printing and postage | 8,745                         | -                           | 8,745                  |
| Conference expenses              | 1,582                         | -                           | 1,582                  |
| Survey Expenses                  | 150                           | -                           | 150                    |
| Website                          | 441                           | -                           | 441                    |
| Newsletter publication           | 2,637                         | -                           | 2,637                  |
| Newsletter delivery              | 2,766                         | -                           | 2,766                  |
| Cost of running meetings         | 414                           | -                           | 414                    |
|                                  | <u>16,735</u>                 | <u>-</u>                    | <u>16,735</u>          |

**17 . Independent examiner's remuneration**

The Independent examiner's remuneration of £1,800 (2020:£1,800)

**18 . Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or benefits (2020: £NIL)

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020: £NIL)

**19 . Debtors: Due within one year**

|               | <u>2021</u> | <u>2020</u> |
|---------------|-------------|-------------|
|               | £           | £           |
| Other debtors | 204         | 429         |
|               | <u>204</u>  | <u>429</u>  |

**20 . Creditors: Amounts falling due within one year**

|                 | <u>2021</u>   | <u>2020</u>   |
|-----------------|---------------|---------------|
|                 | £             | £             |
| Other creditors | 10,245        | 47,185        |
|                 | <u>10,245</u> | <u>47,185</u> |

## 21 . Financial Instruments

|  | <u>2021</u> | <u>2020</u> |
|--|-------------|-------------|
|  | £           | £           |
| <b>Financial assets</b>  |             |             |
| Financial assets measured at fair value through income and expenditure comprise cash and bank at hand. | 97,545      | 129,166     |

## 22 . Statement of funds

| Statement of funds-current year  | <b>Balance at</b> | <b>Income</b> | <b>Expenditure</b> | <b>Transfers</b> | <b>Balance at</b> |
|----------------------------------|-------------------|---------------|--------------------|------------------|-------------------|
|                                  | <u>01-Jan</u>     |               |                    | <b>In/out</b>    | <u>31-Dec</u>     |
|                                  | <u>2021</u>       |               |                    |                  | <u>2021</u>       |
| <b>Unrestricted funds</b>        |                   |               |                    |                  |                   |
| <b>Designated funds</b>          |                   |               |                    |                  |                   |
| Life Members fund                | 6,400             | 1,450         | -                  | (950)            | 6,900             |
| Conservation fund                | 2,023             | -             | -                  | -                | 2,023             |
|                                  | <u>8,423</u>      | <u>1,450</u>  | <u>-</u>           | <u>(950)</u>     | <u>8,923</u>      |
| <b>General fund</b>              |                   |               |                    |                  |                   |
| General funds-all funds          | 73,864            | 32,568        | (28,969)           | 950              | 78,413            |
| <b>Total Unrestricted funds</b>  | <u>82,287</u>     | <u>34,018</u> | <u>(28,969)</u>    | <u>-</u>         | <u>87,336</u>     |
| <b>Restricted funds</b>          |                   |               |                    |                  |                   |
| Conservation fund                | 123               | 1,469         | (1,106)            | -                | 486               |
| <b>Total of funds</b>            | <u>82,410</u>     | <u>35,487</u> | <u>(30,075)</u>    | <u>-</u>         | <u>87,822</u>     |
| Statement of funds-previous year |                   |               |                    |                  |                   |
|                                  | <b>Balance at</b> | <b>Income</b> | <b>Expenditure</b> | <b>Transfers</b> | <b>Balance at</b> |
|                                  | <u>01-Jan</u>     |               |                    | <b>In/out</b>    | <u>31-Dec</u>     |
|                                  | <u>2020</u>       |               |                    |                  | <u>2020</u>       |
| <b>Unrestricted funds</b>        |                   |               |                    |                  |                   |
| <b>Designated funds</b>          |                   |               |                    |                  |                   |
| Life Members fund                | 5,772             | 1,500         | -                  | (872)            | 6,400             |
| Conservation fund                | 2,023             | -             | -                  | -                | 2,023             |
|                                  | <u>7,795</u>      | <u>1,500</u>  | <u>-</u>           | <u>(872)</u>     | <u>8,423</u>      |
| <b>General fund</b>              |                   |               |                    |                  |                   |
| General funds-all funds          | 107,088           | 36,819        | (70,915)           | 872              | 73,864            |
| <b>Total Unrestricted funds</b>  | <u>114,883</u>    | <u>38,319</u> | <u>(70,915)</u>    | <u>-</u>         | <u>82,287</u>     |
| <b>Restricted funds</b>          |                   |               |                    |                  |                   |
| Conservation fund                | 70                | 1,043         | (990)              | -                | 123               |
| <b>Total of funds</b>            | <u>114,954</u>    | <u>39,362</u> | <u>(71,905)</u>    | <u>-</u>         | <u>82,410</u>     |

### Unrestricted funds

The unrestricted funds are available for the use at the discretion of the Trustees in the furtherance of the general objectives of the charity and which have not been designated for other purposes.

### Restricted funds

The restricted funds are available for the purpose of funding the support of Barn Owls and Swifts in the county.

### Designated funds

Life members designated funds relate to membership of the society for life. The income is recognised in full when received but is recorded in a designated fund and is released equally to unrestricted funds in the 12 years starting with the year of receipt.

Conservation designated funds relate to funding small projects aimed at the education of the public for the benefit of the Birds of Sussex.

### Transfer between funds

During the year £950 (2020: £872) was transferred from the Life Membership fund to the General Fund.

This is in accordance with the Society's policy.

## 23 . Analysis of net assets between funds

### Analysis of net assets between funds-current year

|                               | Unrestricted<br>funds <u>2021</u> | Restricted<br>funds <u>2021</u> | Total<br>funds <u>2021</u> |
|-------------------------------|-----------------------------------|---------------------------------|----------------------------|
|                               | £                                 | £                               | £                          |
| Current assets                | 97,581                            | 486                             | 98,067                     |
| Creditors due within one year | (10,245)                          | -                               | (10,245)                   |
| <b>Total</b>                  | <b>87,336</b>                     | <b>486</b>                      | <b>87,822</b>              |

### Analysis of net assets-prior year

|                               | Unrestricted<br>funds <u>2020</u> | Restricted<br>funds <u>2020</u> | Total<br>funds <u>2020</u> |
|-------------------------------|-----------------------------------|---------------------------------|----------------------------|
|                               | £                                 | £                               | £                          |
| Current assets                | 129,472                           | 123                             | 129,595                    |
| Creditors due within one year | (47,185)                          | -                               | (47,185)                   |
| <b>Total</b>                  | <b>82,287</b>                     | <b>123</b>                      | <b>82,410</b>              |

## 24 . Related party transactions

During the year three Trustees made donations without conditions to the Charity totalling £120.

## 25 . Controlling party

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