

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)
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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

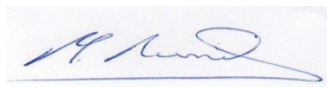
2022 saw a gradual return to normality following covid-19 lockdown regulations and it was with relief that members, volunteers, and committee members were able to meet up face to face again. A full walks programme for the year was organised. Council continued to have a mix of zoom and face-to-face meetings.

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

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

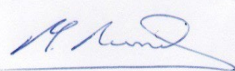
Statement of financial activities for the year ended 31 December 2022

		Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Note						
Income from:						
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
Total income		35,813	3,419	-	39,232	35,487
Expenditure on:						
Raising funds	8	864	-	-	864	-
Charitable activities	10	48,282	1,285	-	49,567	30,075
Total expenditure		49,146	1,285	-	50,431	30,075
Transfers between funds		1,088	(1,088)			
Net movement of funds		(12,244)	1,045	-	(11,199)	5,412
Reconciliation of funds:						
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
Total funds carried forward		66,169	9,999	455	76,623	87,822

Balance Sheet
As at 31 December 2022

		2022	As restated
	Note	£	2021
			£
Current assets			
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>
Net current assets		<u>76,623</u>	<u>87,822</u>
Total assets less current liabilities		<u>76,623</u>	<u>87,822</u>
Net current assets		<u>76,623</u>	<u>87,822</u>
Charity funds			
Restricted funds	22	455	455
Designated funds	22	9,999	8,954
Unrestricted funds	22	<u>66,169</u>	<u>78,413</u>
Total funds		<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>
	£	£
3 . Income from donations and legacies		
Donations and legacies(inc Gift Aid)	11,132	9,757
	<u>11,132</u>	<u>9,757</u>
4 . Income from charitable events		
	<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>
5 . Income from other trading activities		
	<u>2022</u>	<u>2021</u>
	£	£
Bird Race inc Gift Aid, Raffles and sale of SOS branded items	1,988	1,642
6 . Investment Income		
	<u>2022</u>	<u>2021</u>
	£	£
Interest on Deposit Accounts	1,379	1,422
7 . Income from subscriptions		
	<u>2022</u>	<u>2021</u>
	£	£
Membership subscriptions	23,917	21,779
8 . Expenditure on raising funds		
	<u>2022</u>	<u>2021</u>
	£	£
Raising voluntary income (Purchase of SOS branded Items)	864	-
	<u>864</u>	<u>-</u>

9 . Analysis of grants

2022

	Unrestricted funds	Designated funds	Total funds
	£	£	£
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>

2021

	Unrestricted funds	Designated funds	Total funds
	£	£	£
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
Total	<u>6,711</u>	<u>1,106</u>	<u>7,817</u>

10 . Analysis of expenditure on charitable activities

	Total Funds	Total Funds
	<u>2022</u>	<u>2021</u>
	£	£
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 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>9,865</u>	<u>-</u>	<u>11,132</u>

	Unrestricted funds	Restricted funds	Total 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 funds	Total funds	Unrestricted funds	Total 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 funds	Total funds	Unrestricted funds	Total 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 undertaken directly	Support costs	Total 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 undertaken directly	Support costs	Total 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

	Total Costs	Total Costs
	2022	2021
	£	£
Printing, postage and stationery	2,395	1,777
Insurance	96	96
Awards, photo competition, consulting & Sundries	315	376
Accountancy	2,510	3887
	5,316	6,136

16 . Expenditure on charitable activities-direct costs

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
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
	18,305	-	18,305

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
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
	16,026	-	16,026

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

	2022	2021
	£	£
Other debtors	51	204
Accrued Income	1,279	318
	1,330	522
	2022	2021
	£	£

20 . Creditors: Amounts falling due within one year

Accrued Grants	25,785	8,445
Accruals and deferred income	2,960	1,800
	28,745	10,245

Deferred income relates to conference fees paid in advance.

21 . Financial Instruments

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

22 . Statement of funds

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

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

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

Analysis of net assets-prior year

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

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.