

Charity number: 256936



Trustees' report and unaudited financial statements
for the year ended 31st 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)

Charity Registered Number	256936
Principal office	10 Hills Road Steypning 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

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

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.

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

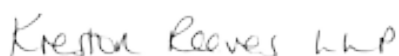
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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 funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Note					
Income from:						
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
Total income		41,083	900	-	41,983	76,884
Expenditure on:						
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
Total expenditure		29,526	-	-	29,526	62,075
Net movement of funds		11,557	900	-	12,457	14,809
Reconciliation of funds:						
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	-	-	-
Total funds carried forward		57,035	46,854		103,889	91,432

Balance Sheet
As at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Equipment owned by the Society	19	1,290	1,600
Current assets			
Debtors	20	-	3,509
Cash at bank and in hand		<u>130,018</u>	<u>133,231</u>
		<u>130,018</u>	<u>136,740</u>
Creditors: amounts falling due within one year	21	<u>(27,419)</u>	<u>(46,908)</u>
Net current assets		<u>103,889</u>	<u>91,432</u>
Total assets less current liabilities		<u>103,889</u>	<u>91,432</u>
Net current assets		<u>103,889</u>	<u>91,432</u>
Charity funds			
Restricted funds	22	-	-
Designated funds	22	46,854	7,082
Unrestricted funds	22	<u>57,035</u>	<u>84,350</u>
Total funds		<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>
	£	£
3 . Income from donations and legacies		
Donations and legacies(inc Gift Aid)	7,851	47,450
	<u>7,851</u>	<u>47,450</u>
4 . Income from charitable events		
	<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>
5 . Income from other trading activities		
	<u>2024</u>	<u>2023</u>
	£	£
Bird Race, Raffles and sale of SOS branded items	2,864	2,229
6 . Investment Income		
	<u>2024</u>	<u>2023</u>
	£	£
Interest on Deposit Accounts	5,151	4,268
7 . Income from subscriptions		
	<u>2024</u>	<u>2023</u>
	£	£
Membership subscriptions	22,804	20,484
8 . Income from donations and legacies		

	Unrestricted funds	Restricted funds	Total 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 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>

9 . Income from charitable activities

	Unrestricted funds	Total funds	Unrestricted funds	Total 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>

10 . Income from other trading activities

	Unrestricted funds	Total funds	Unrestricted funds	Total 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**

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

Raising voluntary income (Purchase of SOS branded Items)

12 . Analysis of grants

2024

	Unrestricted funds £	Restricted funds £	Total funds £
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 funds £	Designated funds £	Total funds £
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 2024 £	Total Funds 2023 £
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 undertaken directly	Support costs	Total costs
	2024 £	2024 £	2024 £	2024 £
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 undertaken directly	Support costs	Total costs
	2023 £	2023 £	2023 £	2023 £
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

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

16 . Expenditure on charitable activities-direct costs

	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024
	£	£	£
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
	19,489	-	19,489

	Unrestricted funds	Restricted funds	Total funds
	2023	2023	2023
	£	£	£
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
	22,033	-	22,033

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

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

20 . Debtors: Due within one year

	2024	2023
	£	£
Other debtors	-	3,509
Accrued Income	-	-
	-	3,509

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

	2024	2023
	£	£
21 . Creditors: Amounts falling due within one year		
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	Balance at 01-Jan 2024	Income	Expenditure	Transfers In/out	Balance at 31-Dec 2024
Designated funds					
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>
General fund					
General funds-all funds	84,350	41,083	(29,526)	(38,872)	57,035
Total Unrestricted funds	<u>91,432</u>	<u>41,983</u>	<u>(29,526)</u>	<u>-</u>	<u>103,889</u>
Restricted funds					
Conservation fund	-	-	-	-	-
Total of funds	<u>91,432</u>	<u>41,983</u>	<u>(29,526)</u>	<u>-</u>	<u>103,889</u>

Statement of funds-previous year

	Balance at 01-Jan 2023	Income	Expenditure	Transfers In/out	Balance at 31-Dec 2023
Designated funds					
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>
General fund					
General funds-all funds	66,169	76,884	(61,620)	2,917	84,350
Total Unrestricted funds	<u>76,168</u>	<u>76,884</u>	<u>(61,620)</u>	<u>-</u>	<u>91,432</u>
Restricted funds					
Conservation fund	455	-	(455)	-	-
Total of funds	<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

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

Analysis of net assets-prior year

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

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.