

Registered Charity Number: 282938

**ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA**

**TRUSTEES ANNUAL REPORT
&
ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2014**



**ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA**

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

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THE CAUCASUS & CENTRAL ASIA**

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

Reference and administrative details

Name of Charity: Ornithological Society of the Middle East, the Caucasus & Central Asia (OSME)

Charity Number: 282938

Principal address: The Society does not have a principal office address, as all activities and Council meetings are undertaken at the private addresses of Council members or other equivalent locations. The mail forwarding address: OSME, c/o The Lodge, Sandy, Bedfordshire, SG19 2DL is used for general correspondence.

E-mail: info@osme.org

Website: www.osme.org

Bankers: Lloyds Bank plc
35 High Street
BIGGLESWADE
Bedfordshire
SG18 0JD

Independent examiner: Michael C Jennings
Warners Farm House
Warners Grove
SOMERSHAM
Cambridgeshire
PE28 3WD

Trustees:

The trustees who served during 2014 were as follows:

Up to July 2014

Phillip Cannings
Sal Cooke
Helen Demopoulos
Chris Hughes
Nick Moran
Tristan Reid
Robert Sheldon
Matthew White

From July 2014

Phillip Cannings
Sal Cooke
Helen Demopoulos
Chris Hughes
Nick Moran
Dora Querido
Tristan Reid
Robert Sheldon

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Structure, Governance and Management

The Ornithological Society of the Middle East, the Caucasus and Central Asia, also known as OSME, is registered with the Charity Commission (No. 282938) and governed under a constitution adopted 17th June 1981 and amended 10th June 2010. A council of trustees elected from among the members manages the affairs of the Society. There are no restrictions on membership of the Society subject to payment of the appropriate subscription.

The elected Council members serve for a period of five years. New Council members are nominated by paid up members and are elected to office at the Annual General Meeting which was held this year on Saturday 5th July. Council has the power to co-opt new members at any time when a specific need is identified and where the appropriate commitment cannot be found from amongst its numbers.

The elected Council is supported by two specialist sub-committees, the Editorial Committee and the Conservation and Research Committee. The Editorial Committee assists the Editor of *Sandgrouse* in compiling the content of each issue and the content of any supplementary publications according to a budget set by Council at the start of the year. The Conservation and Research Committee receives and reviews all grant applications made through a formalised application procedure, and makes recommendations to Council. All decisions on the allocation of funds to Conservation and Research projects are made by, and are the responsibility of, Council.

The Society has no employees and owns no property or fixed assets; all functions are performed by Council members working voluntarily with their own resources and from their own premises. The Society owes them all a debt of gratitude for the savings in administrative costs which this represents.

To assist them in understanding their responsibilities all trustees are directed towards regular reference to the Charity Commission website. Council met formally three times during the year and before each meeting some departmental reports were circulated to all Council members for information on the subjects under discussion and for the benefit of those not attending. The minutes of each formal meeting were circulated to all trustees, co-opted Council members and Vice Presidents soon after the meeting. Interaction between Council members in between formal meetings was by email through an email group. Most of these exchanges were seen by all trustee Council members and all co-opted Council members whether or not they were directly involved with the matter in hand.

A Risk Register is maintained so that Council members can identify the risks in their designated area of responsibility. No reportable incidents occurred during the year but Council remains aware of the need for continuous vigilance and review of all risk management procedures in place.

This year Council has continued to address issues of governance and the provision of replacement in the event of incapacity of key trustees or co-opted Council members. Council recognises the general need to spread the administrative workload of the Society more evenly and the particular need to reduce the concentration of statutory functions in a single incumbent working without deputy or understudy. Advertising the positions where serious help is needed, both in *Sandgrouse* and on the website, has again produced few significant results.

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The Society acknowledges that it lacks the administrative and financial resources to embark on major projects and restricts itself to providing financial assistance to others rather than organising and directing projects itself. It does not get involved with project details, except in an advisory role at the application stage, and is particularly careful to limit second stage payments and commitments which carry forward to future years. In all of its deliberations the Society pays due regard to the Charity Commission guidance on public benefit in deciding what activities it should undertake.

Objectives and Activities

The object of the Charity is to promote a greater public understanding of Middle Eastern, Caucasian and Central Asian ornithology and thereby to encourage and facilitate conservation of the region's birds. This is achieved by the twice-yearly publication of a scientific journal, *Sandgrouse*, the holding of meetings, the presence at fairs, the maintenance of a website, an active presence in social media and the funding of field work and other projects. Grants are awarded to approved projects from the funds of the Society and much of the content of *Sandgrouse* is from material generated as a result.

The Constitution recognises four categories of charitable activity:

1. Collect, collate, publish and disseminate ornithological data on countries in the Middle East, the Caucasus and Central Asia.
2. Publish a journal of research and conservation results – *Sandgrouse*.
3. Encourage interest in birds in the area.
4. Work with other individuals and organisations with similar objectives and pursuing charitable activities concerned with ornithology in the Middle East, the Caucasus and Central Asia.

The trustees are able to report that in 2014 there was activity in all these categories as follows:

Collect, collate, publish and disseminate ornithological data on countries in the Middle East, the Caucasus and Central Asia

As much as possible the Charity awards grants towards fieldwork in the area and invites applications through advertisements in *Sandgrouse* and on the website. Grant applications are received by the Conservation and Research Committee which selects suitable projects and makes technical recommendations to Council. Further considerations are made on the basis of local involvement, public benefit, available budget and financial sanctions that may prohibit the transfer of funds. Desk and laboratory studies are encouraged where a need is identified and where fieldwork is inappropriate or is not proposed due to the many political and operational problems in the area. The following awards were made towards projects during the year:

- Oman Golden Eagle and waterbird survey; awarded to Ecology Matters for work in Oman
 - Protection and education programmes in the Caucasus Wildlife Refuge, Armenia; awarded to World Land Trust to support the Foundation for the Preservation of Wildlife and Cultural Assets (FPWC) in Armenia
 - Demography and monitoring of red-listed raptors in north-central Kazakhstan; awarded to Evgeny Bragin of the Naurzum State Reserve, Kazakhstan
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- Raptor migration monitoring to estimate population trends for Egyptian Vultures in Turkey; awarded to Doga Dernegi, the BirdLife partner in Turkey
- Effective conservation and sustainable use of wetlands in Kyrgyzstan; awarded to Ulanbek Naamatbekov of the local NGO, Bugu-maral, Kyrgyzstan

Ornithological data are collected from correspondents in the area throughout the year and summaries are published on the website and in the 'Around the Region' pages in each issue of *Sandgrouse*. We also encourage birdwatchers to post trip reports to the OSME website to act as an archive for ornithological sightings.

OSMEBirdNet is a Yahoo group discussion forum that both OSME members and non-members can join. The forum acts as a source of information and discussion for those with an interest in the birds and conservation of the region.

The Society publishes an Official Regional List (ORL) of birds for the region that takes into account the latest taxonomy and new information on species' distribution. The ORL is available from the OSME website and is updated regularly. It is a significant undertaking and is well regarded by organisations and individual birdwatchers across the region.

Publish a journal of research and conservation results – *Sandgrouse*

The journal *Sandgrouse* is the magazine for members published twice a year. It carries news of the Society's activities and from around the region in addition to publishing papers submitted independently and publishing results from the projects and studies that have been supported from Conservation and Research committee recommendations. Two issues of *Sandgrouse*, Volumes 36(1) and 36(2) were produced during the year.

Backnumbers of *Sandgrouse*, subject to a three year embargo on the most recent issues, are freely available in a variety of formats on the Biodiversity Heritage Library website.

Encourage interest in birds in the area

Groups have been identified within the area having a need for ornithological literature but without the resources for its purchase or freight. There has been a conscious effort to reduce the numbers of surplus copies of *Sandgrouse* which are held in stock and we are grateful to those who have assisted us in this task by taking stocks with the intention of distributing them freely to organisations in the area when visiting and at their own expense.

Work with other individuals and organisations with similar objectives and pursuing charitable activities concerned with ornithology in the Middle East, the Caucasus and Central Asia.

Over several years we have been able to assist Michael Jennings with grants towards field work for his book *Fauna of Arabia Vol.25 Atlas of the Breeding Birds of Arabia* published in 2010 and in the funding of its contributors' companion, the annual publication *Phoenix*. The final issue of *Phoenix*, No.30, was published early in the year and Council was pleased to contribute £300 towards its worldwide mailing costs.

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OSME Council agreed to develop a formal Memorandum of Understanding with BirdLife International to encourage collaboration within the BirdLife network across the region. A draft MoU has been agreed by OSME and is with the BirdLife Secretariat for consultation.

In addition to the distribution of *Sandgrouse* to members and institutional subscribers, each issue of *Sandgrouse* was freely exchanged with some thirty other groups.

Achievements and Performance

Budgetary targets were based on the results from 2013 and were to produce two issues of *Sandgrouse* and to contain other expenditures to end the year with the balance sheet in excess of the reserve fund target of £12,000.

Income from Donations was increased significantly by the donation of £3,000 from Peter Cowan. Neil Acheson is to be congratulated on his winning of £1,000 for OSME in the Bird Brain of Britain quiz at the 2014 Birdfair and a Gift Aid claim for £2,117 was successful. This was the second Gift Aid claim to include the Council Expenses/Matching Donation scheme where council members claim travel expenses which they return as a gift-aided donation. A total of £1,694 was claimed balanced by £1,694 donated resulting in £424 Gift Aid.

Sales continue to be limited to *Sandgrouse* back numbers, specialist literature not usually available from booksellers, some donated items and a few primary purpose goods. Apart from sales at the Summer Meeting and at the Bird Fair all sales are by mail order, through a Sales List distributed to members and on the website. Sales are considered a public service rather than as a major source of income and nominal profit from sales during the year was £237 on a turnover of £490. There are no plans to increase the sales effort in the light of competition from the growth of internet sales, rapidly increasing mailing costs and the publication of all but the most recent issues of *Sandgrouse* on the Biodiversity Heritage Library website. The OSME website has a link to our corporate sponsor the Natural History Book Service (NHBS) which has the potential to generate a small income from any sales that result.

This year both issues of *Sandgrouse* were edited by Peter Cowan, designed by Eng-Li Green and printed by Swallowtail. They were distributed in spring and autumn by the RSPB mailing facility at St.Martins, Bedford using provided address labels generated from the membership database. The high standards set in recent years, in all areas of content, production and distribution were maintained. The Society is grateful for the cooperation and generosity of all concerned in meeting production schedules, maintaining standards and controlling costs.

At the end of the year there were some 700 individual members worldwide paying an average annual subscription of £22 for which they received two issues of the journal *Sandgrouse*, Vol. 36(1) & Vol. 36(2). In addition they were entitled to free entry to the combined Summer Meeting and Annual General Meeting held in Thetford at the headquarters of the British Trust for Ornithology.

The supported membership scheme, where a member pays an additional membership subscription on behalf of an OSME region national, was out of balance at the end of the year with 34 supporting members but only 26 supported members. The register of supported members is reviewed at each Council meeting to try to establish an approximate balance.

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Some twenty-one institutions (Universities, Libraries etc.) subscribed to receive copies of *Sandgrouse* for which they paid an average of £40 and a further twenty institutions, clubs and associates received complimentary copies. Eight corporate sponsors received copies as part of their membership and six copies were provided to the legal deposit libraries.

The honorarium paid to the editor of *Sandgrouse* is intended to cover all of the costs associated with editorship, both of the main issues and of any supplements that are produced. Peter Cowan has worked unstintingly on this, producing highly respected journals always on time and within the agreed budgets. This year as in the previous three years he has returned the honorarium in full and in advance by way of a donation. Council recognises the very significant contribution that Peter makes to the Society in very many ways.

All Council members give of their time, travel costs and private resources entirely without remuneration and again this year there have been only minimal costs associated with Council meetings. Rooms at the Natural History Museum, Tring, have been provided freely and light refreshments there have been sponsored by individual Council members. The Society is grateful for this assistance in controlling administrative costs. In all cases where Council members are reimbursed for costs incurred or purchases made on behalf of OSME, reimbursement is made on the basis of the actual cost.

Reserves Policy

The Trustees have a reserves policy which is to conduct the business of the Society so as complete the year with a balance sheet of more than £12,000. The trustees consider this would enable an orderly closure of the Charity if, due to unforeseen circumstances, that became necessary. At the end of 2014 with a balance sheet of £25,345 the reserves policy was considered fulfilled.

Future Financial Policy

The Society proposes to produce two new issues of *Sandgrouse*. As in previous years, grants will be awarded to Conservation and Research projects only if funds can be identified, secured and can be legitimately transferred. The Reserve Fund target will remain at £12,000.

Trustees' Responsibilities

Under the Charities Act 1993, the trustees are required to prepare a statement of accounts for each financial year which give a true and fair view of the state of affairs of the Charity at the end of the year and of the incoming resources and application of resources in the year. In preparing the statement the trustees are required to:

- select suitable accounting policies and then apply them consistently
 - make judgements and estimates that are reasonable and prudent
 - state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts
 - prepare the financial accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its operations
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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that any statement of account prepared by them complies with the regulations under the Charities Act. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice" (revised 2005).

Approved and signed on behalf of the trustees:



Rob Sheldon
Chairman

4th July 2015



Chris Hughes
Treasurer

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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2014**

**Independent Report to the Trustees of the Ornithological Society of the Middle East, the
Caucasus & Central Asia**

I report on the accounts of the Society for the year ended 31 December 2014 which are set out below.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act;
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael C. Jennings
4th July 2015

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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2014**

Statement of Financial Activities for the period 01 January to 31 December 2014

	Notes	General Fund	Restricted Fund	Designated Fund	Total 2014	Total 2013
		£	£	£	£	£
Income and Expenditure						
A Incoming Resources						
<i>from generated funds</i>						
Voluntary income	2	24,303	1,000	1,020	26,323	22,431
Activities for generating funds	3	675	0	0	675	2,028
Investment income		11	0	0	11	13
Total Incoming Resources		24,989	1,000	1,020	27,009	24,471
B Resources Expended						
<i>Costs of generating funds</i>						
Costs of generating voluntary income	4	1,291	0	0	1,291	1,509
Fundraising trading: costs of goods sold	5	199	0	0	199	32
Charitable activities	6	24,557	0	1,000	25,557	24,674
Governance costs	7	457	0	0	457	35
Total Resources Expended		26,504	0	1,000	27,504	26,250
Net Incoming Resources before transfers		(1,515)	1,000	20	(495)	(1,766)
C Transfers between funds						
Net Movement in Funds		(1,515)	1,000	20	(495)	(1,766)
D Reconciliation of funds						
Fund Balances brought forward @ 01 Jan 14		25,860	0	(20)	25,840	27,605
Fund Balances carried forward @ 31 Dec 14		24,345	1,000	0	25,345	25,840

**ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
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BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2014

Balance Sheet at 31 December 2014

	2014	2013
	£	£
Fixed assets:		
Equipment	-	-
Current assets:		
Stocks	107	225
Debtors	794	711
Cash - current account	545	551
- deposit account	24,800	25,289
Total current assets	<u>26,246</u>	<u>26,776</u>
Creditors: amounts falling due within one year		
Deferred income - pre-paid subscriptions	(5,130)	(4,685)
Grants awarded but not yet paid	1,500	600
Other creditors	2,767	2,770
Net current assets	<u>27,109</u>	<u>28,091</u>
Total assets less current liabilities	<u>27,109</u>	<u>28,091</u>
Creditors: amounts falling due after one year		
Deferred income - pre-paid subscriptions	(815)	(575)
Provision for liabilities and charges	2,579	2,826
Net assets	<u>25,345</u>	<u>25,840</u>
Funds:		
General Fund	24,345	25,860
Restricted Fund	1,000	0
Designated Fund	0	(20)
	<u>25,345</u>	<u>25,840</u>

These financial statements were approved by the trustees 4th July 2015 and signed on their behalf by:



Rob Sheldon
Chairman



Chris Hughes
Treasurer

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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2014**

1. Accounting Policies

a. Accounting Convention

- i. The accounts are prepared under the historic cost convention and in accordance with applicable accounting standards and “*Accounting and Reporting by Charities: Statement of Recommended Practice*” (rev 2005).
- ii. Subscription income is credited to the income and expenditure account in the period to which it relates. Subscriptions received in advance are carried forward as deferred income in the balance sheet.
- iii. Stocks. No value is placed on the stocks of back copies of *Sandgrouse* in the Society’s accounts. The Society has purchased stocks of primary purpose goods and these, together with some donated goods, are valued at the lower of cost and net realisable value.

b. Taxation

The Society is a registered charity (282938) and is not subject to taxation on its income.

c. Funds

The General Fund is unrestricted in its use. The Restricted Fund receives donated funds for distribution at the discretion of the donor and the Designated Fund receives and distributes funds at the discretion of Council.

2	Voluntary Income	General Fund	Restricted Fund	Designated Fund	Total Year 2014	Total Year 2013
	Membership subscriptions	14,341	0	20	14,361	12,086
	Institutional subscriptions	915	0	0	915	757
	Donations & sponsorship	5,236	1,000	1,000	7,236	6,156
	Council expenses donations	1,694	0	0	1,694	1,604
	Gift aid	2,117	0	0	2,117	1,828
		<u>24,303</u>	<u>1,000</u>	<u>1,020</u>	<u>26,323</u>	<u>22,431</u>
3	Activities for generating funds					
	Sale of goods	402	0	0	402	264
	Sale of advertising space	0	0	0	0	271
	Raffles at SM and BBWF	273	0	0	273	1,492
		<u>675</u>	<u>0</u>	<u>0</u>	<u>675</u>	<u>2,028</u>
4	Costs of generating voluntary income					
	Administrative overhead 10% alloc.	556	0	0	556	535.85
	Publicity costs at SM & BBWF	735	0	0	735	973
		<u>1,291</u>	<u>0</u>	<u>0</u>	<u>1,291</u>	<u>1,509</u>
5	Fundraising trading: costs of goods sold etc.					
	Mail order sales postage	99	0	0	99	32
	Printing of sales list	0	0	0	0	0
	Cost of goods and services	100	0	0	100	120
		<u>199</u>	<u>0</u>	<u>0</u>	<u>199</u>	<u>32</u>

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

6	Charitable activities					
	Charitable postage	40	0	0	40	8,175
	Support for PHOENIX 30	600	0	0	600	
	GE/Waterbird survey - Oman	1,000	0	0	1,000	
	Caucasus Wildlife Refuge - Armenia	1,170	0	0	1,170	
	Red-list Raptor Study - Kazakhstan	1,000	0	0	1,000	
	Egyptian Vulture Monitoring - Turkey	1,000	0	0	1,000	
	Great Bustard Study - Kazakhstan	1,000	0	0	1,000	
	Wetlands Conservation - Kyrgyzstan	800	0	0	800	
					<u>6,610</u>	<u>8,175</u>
	Support costs - bank transfer fees	70	0	0	70	121
	Design & printing of Sandgrouse	8,103	0	0	8,103	6,284
	Editorial honorarium	3,000	0	0	3,000	3,000
	Sandgrouse postage & packing	2,769	0	0	2,769	2,281
	Administrative overhead 90% alloc.	5,005	0	0	5,005	4,814
		<u>25,557</u>	<u>0</u>	<u>0</u>	<u>25,557</u>	<u>24,674</u>
7	Governance costs					
	Meetings and events	457	0	0	457	35
		<u>457</u>	<u>0</u>	<u>0</u>	<u>457</u>	<u>35</u>

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SUMMARISED ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2014

SUMMARISED ACCOUNTS

The statutory accounts prepared under the Accounting Standards Board's *Accounting and Reporting by Charities: Statement of Recommended Practice (Revised 2005)* have been independently examined and the report of the examiner is on page 10 of this report. Summarised accounts are also prepared for use at Council meetings and for purposes of presentation to the members at the Annual General Meeting. These are derived from the same accounting data as the statutory accounts but are presented in categories more relevant to the immediate operational needs of the Society.

Statement of Financial Activities for the period 01 January to 31 December 2014

	General Fund	Restricted Fund	Designated Fund	Total Period 2014	Total Year 2013
Income and Expenditure	£	£	£	£	£
Incoming Resources					
Donations:					
Membership Subscriptions	15,256	0	20	15,276	12,842
Donations & Sponsorship	5,236	1,000	1,000	7,236	6,156
Council Expenses donations	1,694	0	0	1,694	1,604
Gift Aid	2,117	0	0	2,117	1,828
Investment Income	11	0	0	11	13
Sale of Goods	402	0	0	402	264
Sale of Advertising	0	0	0	0	271
Fund Raising	273	0	0	273	1,492
Total Incoming Resources	24,989	1,000	1,020	27,009	24,471
Resources Expended					
Direct charitable expenditure:					
Production etc of SANDGROUSE	13,872	0	0	13,872	11,565
Sponsorship (CRF)	5,610	0	1,000	6,610	8,175
Council expenses	1,694	0	0	1,694	1,618
Goods & Services	199	0	0	199	32
Management & Administration	4,393	0	0	4,393	3,888
Fund Raising costs	0	0	0	0	510
Publicity & Promotion	735	0	0	735	463
Total Resources Expended	26,504	0	1,000	27,504	26,250
Net Incoming Resources for the Period	(1,515)	1,000	20	(495)	(1,779)
Transfers between funds	0	0	0	0	0
Net Movement in Funds	(1,515)	0	1,000	(495)	27,605
Fund Balances brought forward @ 01 Jan	25,860	0	(20)	25,840	27,605
Fund Balances carried forward @ 31 Dec	24,345	1,000	0	25,345	25,840