**Registered Charity Number: 282938** 

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

# TRUSTEES ANNUAL REPORT & ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2017



## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

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## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

#### 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: <u>info@osme.org</u>

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 2017 were as follows:

<u>Up to July 2017</u>
Phillip Cannings

From July 2017
Mike Blair

Sal Cooke Tomas Haraldsson

Ian HarrisonIan HarrisonChris HughesChris HughesNick MoranNick MoranDora QueridoDora QueridoIrene SabiniarzRobert SheldonRobert SheldonPaul Stancliffe

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

#### 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 by 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 1st July. Council has the power to co-opt additional members at any time where 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 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 Committee receives and reviews all grant applications made through a formal application procedure and makes recommendations to Council. All decisions on the allocation of funds to conservation projects are made by, and are the responsibility of, the elected Council.

The Society has no employees and owns no property or fixed assets; all the functions of an active and fully compliant charity are performed by Council members working voluntarily with their own resources and from their own premises. This voluntary and low administrative cost approach enables the charity to maximise the amounts expended on charitable activities and the Society recognises this very significant contribution with gratitude.

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 departmental reports were circulated to all Council members for information on the subjects under discussion and for the benefit of those not attending or attending online.

The minutes of each formal meeting were circulated to all trustees and co-opted Council members 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 regardless of their involvement 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 need to reduce the concentration of key functions in a single incumbent working without deputy or understudy.

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

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

application stage, and is particularly careful to limit second stage payments and commitments which carry forward to future years. In all its deliberations the Society pays due regard to the Charity Commission guidance on public benefit in deciding the 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 applicants are encouraged to submit their findings for publication in *Sandgrouse*.

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 can report that in 2017 there was activity in all these categories as follows:

### 1. 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 notices in *Sandgrouse* and on the website. Grant applications are received by the Conservation Committee which selects suitable projects and makes technical recommendations to Council. Further considerations are based on local involvement, public benefit, available budget and financial sanctions that may restrict or 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 operational problems in the area.

OSME in combination with local education groups and tour companies, has continued to support educational projects and youth camps dedicated to raising awareness of conservation matters among young people.

Awards were made to the following projects during the year:

White-headed Duck Conservation Network (Lakes Mogan, Uyuz and Sultan Marshes) TURKEY. Burçin Feran, Doğa Derneği (BirdLife Turkey). £1,500

Identifying and Planning for Protection of Great Bustard Breeding Grounds, KAZAKHSTAN. Dr. Aimee Kessler, IUCN Bustard Specialist Group. £1,500

Bar-tailed Godwit spring surveys at newly discovered stopover sites, KAZAKHSTAN *Ruslan Urazaliyev*, *ACBK.* £2,250

Besh Barmag Migration Camp November 2017, AZERBAIJAN Kai Gauger. £2,000

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Monitoring Sociable Lapwing migration through Kumo-Manych depression, S.W. RUSSIA *Victor Fedosov*, (*RBCU*). £1,000

Steppe Eagle Conservation Network, TURKEY
Salih Tora Benzeyen, Doğa Derneği (BirdLife Turkey). £1,000

Bar-headed Goose in the Pamirs, TAJIKISTAN

Dr. Rustam Muratov, Academy of Sciences of the Republic of Tajikistan). £1,542

SunChild Eco Club project follow-up, ARMENIA World Land Trust. £5,000

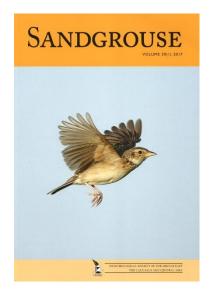
In addition to the funding of projects, ornithological data are collected from correspondents in the area throughout the year and summaries are published on the website and in the 'Around the Region' pages in each issue of *Sandgrouse*. We also encourage birdwatchers to post trip reports to the OSME 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.

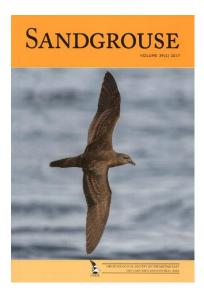
The Society publishes the OSME Region List (ORL) of birds for the region that considers the latest taxonomy and new information on species' distribution. The ORL is freely available from the OSME website and is updated regularly. This very significant undertaking is well regarded by researchers, organisations and individual birdwatchers across and beyond the region.

#### 2. Publish a journal of research and conservation results – Sandgrouse

The journal *Sandgrouse* is the journal for members published twice a year. It focusses on publishing papers which are submitted independently and are peer-reviewed. Two issues of *Sandgrouse*, Volumes 39(1) and 39(2) were produced during the year. There are sections that highlight bird records from around the region, as well as general information of interest to OSME members.



Sandgrouse 39(1)



Sandgrouse 39(2)

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

#### 3. Encourage interest in birds in the area

#### Field Guide to the Birds of the Middle East (in Arabic)

The early part of the year was taken up with the final stages of a landmark project for OSME and our partners, BirdLife International and RSPB. After several years of hard work, we were able to officially launch the Arabic version of the Birds of the Middle East.

Based on the book, OSME is continuing with the development of a smartphone app as a sole venture and expects to continue fundraising efforts to have some versions operational early next year.



## 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.

Working in collaboration with BirdLife International we have made significant progress during the last twelve months in identifying the extent of illegal bird killing across the Arabian Peninsula, Iran and Iraq. The results are still being analysed but large numbers of birds are being illegally killed across the region and this is a key threat that urgently needs addressing. We hope to be able to report more detailed findings from this work in the coming year.

A feature of this year's programme were the grants awarded to youth camp projects in Armenia and Azerbaijan where the aim is increasing the awareness of conservation issues in younger generations. We are expecting to make further progress in this area in future years.

#### **Achievements and Performance**

Budgetary targets were based on the results from 2016 and were to produce two issues of Sandgrouse and to contain other expenditures to end the year with the balance sheet more than the reserve fund target of £12,000.

Income from Donations was increased significantly by the donation of £3,000 from Elaine Cowan and David Lindo is to be congratulated on his winning of £1,000 for OSME by taking first prize in the Bird Brain of Britain quiz at the 2017 Birdfair. A Gift Aid claim for £10,290 was successfully submitted. This Gift Aid claim included the Council Expenses/Matching Donation scheme where council members claim travel expenses which they return voluntarily as a gift-aided donation. A total of £1,479 was claimed balanced by £1,479 donated.

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

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 maintaining standards, meeting production and mailing schedules, and controlling costs.

At the end of the year there were some 625 individual members worldwide paying an average annual subscription of £22 for which they received two issues of the journal *Sandgrouse*, Vol. 39(1) & Vol. 39(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 thirty-four supporting members but only thirty-one supported members. The register of supported members is reviewed throughout the year and specifically at each Council meeting to try to establish an approximate balance.

Some twenty-four institutions (Universities, Libraries etc.) subscribed to receive copies of *Sandgrouse* for which they paid an average of £40. A further thirteen institutions, clubs and associates received complimentary copies. Five corporate members received copies as part of their membership and five copies were provided to the legal deposit libraries.

The honorarium paid to the editor of *Sandgrouse* is intended to cover all 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 previous years the honorarium has been returned in full and in advance by way of a donation. Council acknowledges, with thanks, the very significant contribution that Peter continues to make.

Mike Jennings, a former treasurer and eminent stalwart of OSME, has again examined and reported on the accounts without charge. This has been done in full conformity with the requirements of the Charity Commission both about accounting standards and, considering his long and close association with the Society, his own eligibility for this work. Council extends a special thank you to Mike for this valuable contribution.

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, The University of Derby and the British Trust for Ornithology have been provided freely and light refreshments 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 based on the actual cost.

#### **Reserves Policy**

The Trustees have a reserves policy which is to conduct the business of the Society to 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 2017 with a balance sheet of £31,202 the reserves policy was considered fulfilled.

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#### **Future Financial Policy**

The Society proposes to produce two new issues of *Sandgrouse*, a 50th Anniversary *Sandgrouse* Supplement and to publish the app version of Birds of the Middle East (Arabic) as a sole venture. The total of Conservation Fund grants awarded will be increased year-on-year towards an annual target of £20,000 in 2020. The Reserve Fund target will remain at £12,000.

#### Trustees' Responsibilities

Laws applicable to charities in England and Wales requires Council, as trustees, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- 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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to both ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law, accounting standards and the Charities SORP. 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.

Approved and signed on behalf of the trustees:

Rob Sheldon Chairman

Nos 8ah

1st July 2018

Chris Hughes Treasurer

#### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2017

#### **Independent Examiner's Report**

### 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 2016 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

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7th May 2018

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017

#### **Statement of Financial Activities**

#### Statement of Financial Activities for the period 01 January 2017 to 31 December 2017

	•	GENERAL Fund	RESTRICTED Funds	Total <b>2017</b>	Total <b>2016</b>
		£	£	£	£
Income from:	Note	<i>2S</i>			
Donations and legacies					
Donations from members		3,603	-	3,603	3,342
Fund donations	10	-	28,755	28,755	14,576
Other donations		3,192	-	3,192	3,731
Legacies		-	5,001	5,001	-
Gift Aid tax refund		4,168	-	4,168	1,041
Charitable activities					
Subscriptions	1b	13,374	-	13,374	13,515
Sale of publications		26	-	26	58
Subscriptions from Corporate Sponsor	S	-	-	-	1,400
Gift Aid tax refund		6,122	-	6,122	3,297
Other trading activities					
Fundraising events (BBWF)		-	243	243	247
<u>Investments</u>					
Bank and other interest		53		53	12
Tota	ıl	30,538	33,999	64,537	41,219
Expenditure on:					
Raising funds					
Cost of sales - goods		-	-	-	38
Fundraing costs		57	198	255	315
Charitable activities					
Conservation Fund grants	2	-	15,792	15,792	14,000
Conservation projects	3	-	11,176	11,176	-
Production of journal Sandgrouse		9,234	-	9,234	9,610
Support costs					
Postage of journal Sandgrouse	6	2,644	-	2,644	2,826
Support costs	6	7,274	-	7,274	5,906
Bank charges		907		907	903
Tota	ıl	20,117	27,166	47,282	33,599
Net Income/(expenditure)		10,421	6,834	17,255	7,620
Transfer between funds		-	-	-	-
Net movement in funds		10,421	6,834	17,255	7,620
Total funds brought forward		24,420	6,782	31,202	23,581
Total funds carried forward		34,841	13,616	48,457	31,202

## BALANCE SHEET FOR THE YEAR ENDED 31 DECEMBER 2017

#### **Balance Sheet**

#### **Balance Sheet at 31 December 2017**

	2017 ₤	2016 £
Fixed assets: Notes	ı.	£
Equipment Notes	_	_
Current assets:		
Stocks	_	_
Debtors 7	927	888
Cash - current account	945	779
- deposit account	47,512	30,423
Total current assets	49,383	32,090
Creditors: amounts falling due within one year	77,505	32,000
	(13,209)	(14 179)
Deferred income - pre-paid subscriptions	(13,209)	(14,178)
Grants awarded but not yet paid	-	3,000
Other creditors 8	2,748	2,414
Net current assets	59,845	40,854
Creditors: amounts falling due after one year		
Deferred income - pre-paid subscriptions	(6,538)	(5,853)
Provision for liabilities	17,926	15,171
Net assets	48,457	31,202
Funds:		
General Fund 9,10	34,841	13,415
Restricted Fund 9,10	13,616	17,787
	48,457	31,202

These financial statements were approved by the trustees 1st July 2018 and signed on their behalf by:

Rob Sheldon Chairman

Nos 8ah

Chris Hughes Treasurer

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### **Notes to the Accounts**

#### 1. Accounting Policies

- 1a. Basis of Accounting. These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011. The Charity constitutes a public benefit entity as defined by FRS 102.
- 1b. Subscription Income. 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 and result in a liability for the future provision of membership services.
- 1c. Stocks. No value is placed on the stocks of back copies of *Sandgrouse*, primary purpose goods and donated goods held for sale in the Society's accounts.

#### 2. Conservation Fund Grants

	2017	2016
	£	£
White-headed Duck Conservation, Turkey	1,500	
Great Bustard Breeding Grounds, Kazakhstan	1,500	
Bar-tailed Godwit surveys, Kazakhstan	2,250	
Besh Barmag Migration Camp, Azerbaijan	2,000	
Sociable Lapwing migration monitoring, Russia	1,000	
Steppe Eagle conservation, Turkey	1,000	
Bar-headed Goose in the Pamirs, Tajikistan	1,542	
SunChild Eco Club project 2017, Armenia	5,000	
	15,792	14,000
3. Conservation Projects		
	2017	2016
	£	£
Birds of the Middle East (Arabic) Book	1,200	10,000
Birds of the Middle East (Arabic) Smartphone App	9,976	-
	11,176	10,000

#### 4. Trustees

No remuneration was paid or was payable out of OSME funds directly or indirectly to any Council member or to any person or persons known to be connected to them. Council members have been reimbursed the cost of purchases made on behalf of the Society. In all cases, reimbursement has been made at cost.

#### 5. Employees

The Charity has no paid employees.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### 6. Support Costs

The table below provides an allocation of support costs across the activity categories in the Statement of Financial Activities. Values are actuals for the mailing of *Sandgrouse* to members and in the stationery and printing involved but in all other cases they are estimates.

	Fundraising activities	Charitable activities	Govern- -ance	Total 2017	Total 2016
	£	£	£	£	£
Mailing of Sandgrouse	-	2,644	-	2,644	2,826
Sales and general postage	110	221	37	369	378
Data storage	650	650	866	2166	2166
Stationery, website etc.	470	282	188	941	866
Meetings & events	1,324	662	221	2,206	1,020
Council travel expenses	592	592	296	1,479	1,582
Insurance	45	40	28	113	113
Independent Examiner's fee	-	-	-	-	-
	3,191	5,091	1,636	9,918	8,951

#### 7. Debtors

	2017	2016
	£	£
Public Liability Insurance	113	113
STORE 'N' GO Self-storage (3.5 months)	632	632
Hypercom terminal rental (1 month)	20	20
Just Host Web hosting	124	124
PlusHost Web hosting (3.0 months)	38	-
	927	888

#### 8. Other creditors

	2017	2016	
	£	£	
STORE 'N' GO Self-storage (12m)	2,500	2,166	
Hypercom terminal rental (12 months)	226	226	
JustHost Web hosting	22	22	
	2,748	2,414	

#### 9. Movement in Funds

	Balance at			Transfers	Balance
	1 Jan 17	Income	Expenditure	2017	31 Dec 17
	£	£	£	£	£
General Fund	24,420	35,782	19,655	(11,984)	28,563
Conservation Fund	-	-	15,792	15,792	-
Supported membership Fund	-	720	659	(60)	-
BotME (Arabic) Book Fund	6,782	612	1,200	500	196
BotME (Arabic) App Fund	-	20,768	9,976	-	10,792
March Fund (Tides	-	4,248	-	(4,248)	-
OBRC Fund	-	2,407	-	-	2,407
	31,202	64,537	47,282	-	48,457

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

#### 10. Description of Funds

#### **General Fund** (Un-restricted)

The General Fund is the un-restricted cash fund of the Society which receives all income and makes all payments. There are two bank accounts, a current account and an interest-earning deposit account. Transfers are made to and from other funds upon the authority of Council.

#### **Conservation Fund** (Restricted)

The Conservation Fund was set up to provide awards to projects for conservation in the Region. It is funded from the General Fund, net proceeds from fundraising activities and from other funds set up specifically for that purpose. In 2017 a total of £15,792 was made up of £11,544 transferred from general funds and £4,428 transferred from the March Fund of the Tides Foundation.

#### **Supported Membership Fund** (Restricted)

The Supported Membership Fund has been set up to provide honorary membership for nationals in the Region who are not able to pay a full subscription. It is funded by subscriptions from supporting members. In 2017 there was an operating surplus of £60 which was transferred to the General Fund.

#### The Birds of the Middle east (Arabic) Book Fund (Restricted)

The BotME (Arabic) Book Fund was set up to raise funds for the publication of the revised edition of Birds of the Middle East in Arabic, a joint venture with RSPB and BirdLife Middle East. It is funded from donations, fundraising activities and sales of copies. At the end of the year the fund was in surplus by £196 with only minor distribution costs expected.

#### The Birds of the Middle east (Arabic) App Fund (Restricted)

The BotME (Arabic) App Fund was set up to raise funds for the publication of an App version of the BotME (Arabic) book, a sole venture of the Society to be funded from donations and fundraising activities. At the end of the year the production phase of the project was nearing completion with a balance of £10,792

#### **March Fund of the Tides Foundation** (Restricted)

This fund was set up following the receipt of a grant towards the Conservation Fund which was to be identified and reported separately within that fund. In 2017, £4,428 was transferred to the Conservation Fund.

#### Oman Bird Records Committee Fund (Restricted)

The Oman Bird Records Committee Fund has been set up to administer surplus funds from the dissolution of the Oman Bird Records Committee. It is to be used to fund ornithological projects in Oman. At the end of the year suitable projects had yet to be identified.