

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

**TRUSTEES ANNUAL REPORT  
&  
ACCOUNTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2018**

**ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST.  
THE CAUCASUS & CENTRAL ASIA  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**Reference and administrative details**

<b>Name of Charity:</b>	Ornithological Society of the Middle East, the Caucasus & Central Asia (OSME)
<b>Charity Number:</b>	282938
<b>Principal address:</b>	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.
<b>E-mail:</b>	<a href="mailto:info@osme.org">info@osme.org</a>
<b>Website:</b>	<a href="http://www.osme.org">www.osme.org</a>
<b>Bankers:</b>	Lloyds Bank plc 35 High Street BIGGLESWADE Bedfordshire SG18 0JD
<b>Independent examiner:</b>	Michael C Jennings Warners Farm House Warners Grove SOMERSHAM Cambridgeshire PE28 3WD

**The OSME Council in 2018**

<b>Trustees:</b>	<b>Co-opted:</b>
Sajidah Ahmad (Secretary) (From July 2018)	AbdulRahman Al-Sirhan (Webmaster)
Mike Blair (OSME Regional List)	Peter Cowan (Sandgrouse Editor)
Tomas Haraldsson	Effie Warr (Sales & Membership)
Ian Harrison	John Warr (Joint Treasurer)
Chris Hughes (Joint Treasurer)	
Nick Moran	
Dora Querido	
Paul Stancliffe	
Robert Sheldon (Chair)	

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

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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 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.

Council also discussed and formulated a Safeguarding policy particularly relevant when granting funds to projects with young people and vulnerable adults. It is a condition of our grants in these areas that an agreed Safeguarding Policy is in place before those grants are exercised.

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.

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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 its deliberations the Society pays due regard to the Charity Commission guidance on public benefit in deciding the activities it should undertake

**Members at our Summer Meeting and AGM at the BTO in Thetford July 2018**



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

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### 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 2018 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.

Since the Year 2000 OSME has made grants well in excess of £120,000 to projects across our region and we were delighted once again to increase our year on year spend with £17,349 going to a range of innovative and important initiatives. This compares to £15,792 in 2017, £14,000 in 2016 and £10,450 in 2015, a trend we wish to see continue with 2019 already planned to exceed 2018 and we'll reach our ultimate goal of £20,000 per year from 2020. We gave a grant for work in Afghanistan for the first time in 2018 which means there are now just five countries in our region not to have received project support: The Republic of Cyprus, Jordan, Kuwait, Qatar and Turkmenistan. A grant planned to Jordan in 2019 will see that number diminish but we would like to see applications from those remaining countries so that we can truly claim to have a comprehensive coverage.

The grant distribution to date: Middle East 42%, Central Asia 32%, Caucasus 22%, Whole Region 4%

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The projects funded in 2018 are detailed later in the notes to the accounts ( Section 2 ) and are described in considerably more details in our comprehensive Conservation Report available on our website.

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, this is based on the world-wide IOC (International Ornithological Community) list to which our own Mike Blair is an adviser. 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 40(1) and 40(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.



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. For 2019 it is planned to make *Sandgrouse* available to members digitally immediately on publication.

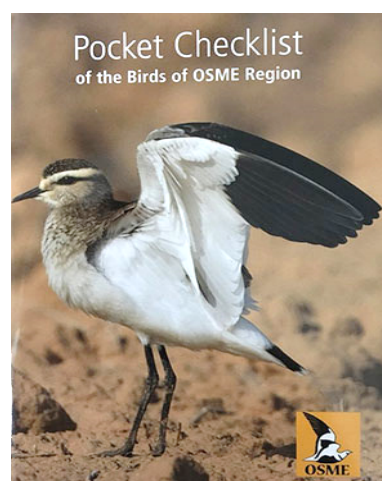
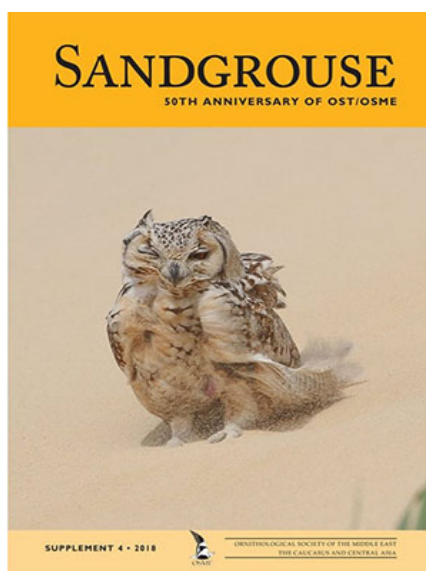


# ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST. THE CAUCASUS & CENTRAL ASIA

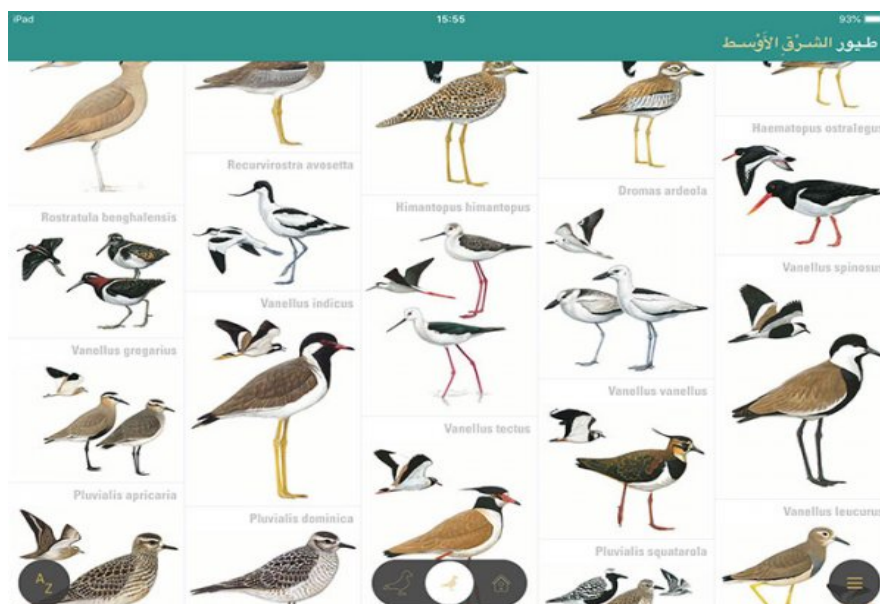
## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2018

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

The year 2018 was a hugely significant one for OSME as we celebrated our 50<sup>th</sup> Anniversary. In 1968, The Ornithological Society of Turkey (OST) was launched and in 1978 its geographical remit expanded and became the Ornithological Society of the Middle East, with the addition of The Caucasus and Central Asia in 2001. During the year we celebrated this milestone in a number of ways. We produced a special Sandgrouse Supplement to showcase the history and diversity of this fascinating region as well as a special edition Pocket Checklist. Both publications went down very well with members and non-members alike and we were delighted with the positive feedback.



A key project for us over the last few years has been the production of an Arabic version of the Field Guide to the Birds of the Middle East. This was a two-stage process with the publication of the printed version in 2017 followed by the launch of a free to download smartphone App version during 2018.





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In April 2018 we launched the Apple (IOS) version of the App, and then by the end of the year we were in the final testing phase of the Android version which was subsequently released in January 2019. Making the App version free to download was a key requirement of OSME Council as we really want to see this used to grow interest in birds and their conservation across the Middle East.

The number of downloads has now reached several thousand with our aim of reaching 10,000 by the end of 2019.

We significantly enhanced our presence at the Birdfair in 2018 taking a double stand professionally designed and fitted out. We wanted to enhance our impact in this anniversary year, and we were well rewarded with very positive comments from both our members and the public. John Poyner represented us on the Birdbrain competition and Nick Moran was our representative on the World Series of Best Days Birding. Chris Packham and David Lindo both joined us on our stand cutting cakes to commemorate our anniversary.

**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**

An assessment of the extent of illegal bird killing in the Arabian Peninsula, Iran and Iraq has been a major project for OSME working jointly with BirdLife International. During 2018 we reached the final stages of the project and a scientific research paper is due imminently. A presentation of the preliminary results was given at the Global Flyways Summit held in the UAE in April; this was followed by a workshop where a number of ideas were put forward to help tackle illegal bird killing. This has been a challenging project involved numerous stakeholders, government agencies and OSME members. We hope that the results will set a baseline against which future conservation efforts can be assessed, but also to act as a catalyst for future initiatives to combat illegal killing in the region.

In November, OSME Council member, Tomas Haraldsson, was appointed our first Youth Development Officer to build on the 'bird camp' initiative that he has been instrumental in trialling in recent years. Developing the bird-watchers of tomorrow and inspiring the next generation about bird conservation is becoming a key focus for OSME.

There were two main activities during 2018:

- At Besh Barmag, Azerbaijan, a complete autumn (1 Sept – 7 Dec) of migration counts was organized and can be partly considered as an extension to the bird camps that were held at that site in 2016-2017. Nature Friends Azerbaijan, a local NGO, was instrumental in organising the camp and identifying participants. OSME co-funded the Besh Barmag bird camp and also invited four of the most active young Azeris to become OSME Supported Members. Two of the supported members contributed guest blogs for the OSME website.
- At Ras al-Maten, Lebanon, Tomas helped arrange the first Bird Camp outside Azerbaijan. During 1-4 October Swedish and Lebanese youth undertook a series of activities including bird migration studies, bird ringing and seminars. This bird camp was supported by the local BirdLife partner, SPNL, and we are already working on arrangements for follow up camps in Lebanon. OSME co-funded the camp through the Conservation Fund. A guest blog on the Lebanon bird camp was also featured on the OSME website.

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### **Achievements and Performance**

Budgetary targets were based on the results from 2017 and were to produce two issues of *Sandgrouse* and to contain other expenditures to end the year with unrestricted funds more than the reserve fund target of £12,000.

The Society's year ended with our strongest ever balance sheet showing record income and expenditure, a reflection we feel, of the real and positive impact we are having across the region with our supporters, partners and members.

We benefited in the year with a very significant legacy of £20,000 from Trevor Poyser's estate. Trevor co-founder of the world renown ornithological publishers Helm had always been a stalwart supporter of OSME and we were thrilled to receive the funds which will be used to set up a specific species conservation fund in his memory.

Support continued from a large anonymous donor with a further £15,000, £10,000 for our Conservation Funds and then £5,000 to support our youth camp projects. We were delighted to receive increased funds from the March Conservation Fund of the Tides Foundation, their support doubled to \$11,000 our activities chiming with their aims and objectives. Long term supporter Avifauna of Sweden donated £3,000 funding two important projects including our first in Afghanistan.

Income from individual donations was increased significantly by the donation of £3,000 from Elaine Cowan, with three further donations of a thousand pounds or more. A Gift Aid claim for £8,082 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 £1,854 was claimed balanced by £1,854 donated.

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.

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We ended the year with our overall membership as that in 2017 a significant achievement in the era of falling memberships to organisations generally. Each member received two issues of the journal *Sandgrouse*, Vol. 40(1) & Vol. 40(2) as well as the Anniversary Supplement and Checklist. 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-eight supporting members but only thirty-six 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-six 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.

Our following on both Facebook and Twitter continues to rise with over 1000 and 4000 followers respectively converting these to memberships is a priority for us going forward.

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 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 2018 with unrestricted funds on the balance sheet of £33,439 the reserves policy was considered fulfilled.

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**Future Financial Policy**

The Society proposes to continue producing two new issues of *Sandgrouse* and launch a digital edition.

We will continue to enhance our presence at the UK Birdfair and further develop our Corporate Sponsorship scheme. The total of Conservation Fund grants awarded will continue to be increased year-on-year towards an annual target of £20,000 in 2020. We will also establish two new funds the Youth Development Fund and the Trevor Poyser Species Conservation Fund. 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



Chris Hughes  
Treasurer

29<sup>th</sup> June 2019

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**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 2018 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  
June 5<sup>th</sup> 2019

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**Statement of Financial Activities**

		<b>GENERAL Fund £</b>	<b>RESTRICTED Funds £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
<b>Income from:</b>	Note				
<u>Donations and legacies</u>					
Donations from members		5,099	-	5,099	3,603
Gift Aid tax refund		7,075	-	7,075	4,168
Fund donations		-	43,243	43,243	28,755
Other donations		3,324	-	3,324	3,192
Legacies		20,000	-	20,000	5,001
<u>Charitable activities</u>					
Subscriptions	1b	12,994	-	12,994	13,374
Gift Aid tax refund		1,008	-	1,008	6,122
Sale of publications		440	-	440	26
Donations from Corporate Sponsors		700	-	700	-
<u>Other trading activities</u>					
Fundraising events		205	-	205	243
<u>Investments</u>					
Bank and other interest		27	-	27	53
<b>Total</b>		<b>50,872</b>	<b>43,243</b>	<b>94,115</b>	<b>64,537</b>
<b>Expenditure on:</b>					
<u>Raising funds</u>					
Cost of sales - goods bought in		-	-	-	-
Fundraising costs		81	-	81	255
<u>Charitable activities</u>					
Conservation Fund grants	2	-	17,349	17,349	15,792
Conservation projects	3	-	12,681	12,681	11,176
Production of journal <i>Sandgrouse</i>		9,049	-	9,049	9,234
<u>Support costs</u>					
Postage of journal <i>Sandgrouse</i>	4	2,958	-	2,958	2,644
Support costs	4	9,463	-	9,463	7,274
Bank charges		971	-	971	907
<b>Total</b>		<b>22,522</b>	<b>30,030</b>	<b>52,552</b>	<b>47,282</b>
<b>Net Income/(expenditure)</b>		<b>28,350</b>	<b>13,213</b>	<b>41,563</b>	<b>17,255</b>
Transfers between funds	10	(31,092)	31,092	-	-
<b>Net movement in funds</b>		<b>(2,742)</b>	<b>44,305</b>	<b>41,563</b>	<b>17,255</b>
Total funds brought forward		34,841	13,616	48,457	31,202
<b>Total funds carried forward</b>		<b>32,099</b>	<b>57,921</b>	<b>90,019</b>	<b>48,457</b>



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**Balance Sheet**

		<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets:</b>			
Equipment		-	-
<b>Current assets:</b>	Note		
Stocks		-	-
Debtors	8	1,687	927
Cash			
- current account		20,281	945
- deposit account		69,738	47,512
Total current assets		91,706	49,383
<b>Liabilities:</b>			
Creditors: amounts falling due within one year			
Deferred income - pre-paid subscriptions		4,640	4,248
Grants awarded but not yet paid		3,900	-
Other creditors	9	7,926	2,748
Sub total		16,466	6,996
Creditors: amounts falling due after one year			
Deferred income - pre-paid subscriptions		1,275	930
Provision for activities and liabilities		(16,054)	(6,999)
Net assets		90,019	48,457
<b>Funds:</b>			
General Fund		33,439	34,841
Restricted Funds		56,581	13,616
		90,019	48,457

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 Accounting Policies**

- a. Basis of Accounting - The accounts are prepared under the historic cost convention.
- b. 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.
- c. Stocks - No value is placed on the stocks of back copies of Sandgrouse, primary purpose and donated goods, held for sale in the Society's accounts.

**2 Conservation Fund grants**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
For a brighter future of Sociable Lapwing, Uzbekistan	2,000	
Ornithological Survey of Bamyan Plateau, Afghanistan	1,000	
Assessing the status of scavenger birds, Kyrgystan	2,222	
Primary bird surveys in Anatolian Sweetgum Forests, Turkey	1,000	
Syrian Serin - filling the knowledge gap in Syria	1,900	
Vulture and Birds of Prey awareness day, Socotra, Yemen	500	
Bird Camp Lebanon 2018	1,750	
Populations of White-headed Duck in carp farms, Armenia	1,977	
Breeding success of Imperial Eagle, Turkey	2,000	
Besh Barmag Bird Migration Count 2018, Azerbaijan	2,000	
Sociable Lapwing migration through Kumo-Manych, S.W.Russia	1,000	
	<u>17,349</u>	<u>15,792</u>

**3 Conservation projects**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
BotME (Arabic) book final fundraising costs	36	
BotME (Arabic) App milestone 3 payment	4,988	
50th anniversary publications and events	7,658	
	<u>12,681</u>	<u>11,176</u>

**4 Support costs**

Support costs have not been allocated to activity categories within the Statement of Financial activities. The table below provides an allocation. Values are estimated in all cases other than the mailing of Sandgrouse to members and in the stationery and printing involved where actuals are used.

	<b>Fundraising activities</b>	<b>Charitable activities</b>	<b>Governance</b>	<b>Total 2018</b>	<b>Total 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Mailing of <i>Sandgrouse</i>		2958	-	2,958	2,826
Sales & general postage	128	256	43	427	377
Data storage	650	650	866	2,166	2,166
Stationery & website etc	1,371	823	548	2,742	866
Meetings and events	211	105	35	351	1,020
Council travel expenses	741	741	371	1,854	1,582
Insurance	45	40	28	113	113
Independent examiner's fee	-	-	-	-	-
	<u>3,146</u>	<u>5,573</u>	<u>1,892</u>	<u>10,611</u>	<u>8,949</u>

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**5 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 to cost of purchases made on behalf of the Club. In all cases, reimbursement has been made at cost.

**6 Employees**

The Charity has no paid employees.

**7 Taxation**

OSME is a registered charity and has no liability to taxation on its income.

**8 Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Public Liability Insurance (11m)	104	113
Ready Steady Store Self-storage (8.5m)	1,534	632
Hypercom terminal rental (1 month)	19	19
Just Host Domain name registration	-	124
JustHost SSL certification	-	-
JustHost SiteLock Security	30	-
	<u>1,687</u>	<u>887</u>

**9 Other Creditors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Ready Steady Store Self storage (12 m)	2,500	2,166
Hypercom terminal rental (12 m)	226	226
Web hosting	200	22
Natureguides BotME App	5,000	-
	<u>7,926</u>	<u>2,414</u>

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<b>10. Movement in Funds</b>	<b>Brought Fwd Jan 2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers IN</b>	<b>Transfers OUT</b>	<b>Carried Fwd Dec 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Unrestricted Funds	29,841	30,872	(17,522)	670	(10,422)	33,439
Legacies	5,000	20,000	(5,000)	0	(20,000)	0
Restricted Funds						
Conservation Fund - General	0	1,750	0			1,750
Conservation Fund - Avifauna	0	2,993	(3,000)	7		0
Conservation Fund - Anonymous	5,750	15,000	(7,372)			13,378
Conservation Fund - March/Tides	0	8,460	(6,977)			1,483
OBRC (Oman) - Fund	2,407	0	0			2,407
BotME (Arabic) Book Fund	5,456	192	(36)			5,612
BotME (Arabic) App Fund	3	13,778	(4,988)	3,157.52		11,951
Supported Membership Fund	0	670	0		(670)	0
50th Anniversary Fund	0	400	(7,658)	7,258		0
Restricted Funds Total	13,616	43,243	(30,030)	10,422	(670)	36,581
Trevor Poyser Fund	0	0	0	20,000	0	20,000
<b>Total Funds</b>	<b>48,457</b>	<b>94,115</b>	<b>(52,552)</b>	<b>31,092</b>	<b>(31,092)</b>	<b>90,019</b>

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**11 Description of Funds**

We set up our funds to manage our donations correctly and ensure that the donors funds are only used purposes they intended. This is a core principle of Charity Finance creating Unrestricted and Restricted Funds.

**General Fund (Unrestricted)**

The General Fund is the sole 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 according to controls applying to those funds.

**Conservation Fund - General (Restricted)**

The Conservation Fund was set up to provide awards to projects for conservation in the Region. It is funded from the General Fund.

**Conservation Fund - Avifauna (Restricted)**

The Avifauna Conservation Fund was set up to provide awards to projects supported by Avifauna.

**Conservation Fund - Anonymous (Restricted)**

This Conservation Fund was set up to provide awards to projects funded by a large regular donor who wishes to remain anonymous

**Conservation Fund - March Fund of the Tides Foundation (Restricted)**

The March Fund of the Tides Foundation Conservation Fund was set up to provide awards to projects funded by the March Fund of the Tides Foundation.

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

Oman Bird Records Committee Fund was set up 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 2018, no such projects had been identified .

**The Birds of the Middle East (Arabic) Book Fund (Restricted)**

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.

**Birds of the Middle East (Arabic) App Fund (Restricted)**

BotME (Arabic) App Fund was set up to raise funds for the publication of an App version of the BotME Book, a sole venture of the Society funded by donations and fundraising activities.

**Supported Membership Fund (Restricted)**

The Supported Membership Fund was 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

**50th Anniversary Fund (Restricted)**

The 50th Anniversary Fund was set up to raise funds for the provision of additional activities and publications associated with the Society's fiftieth anniversary year.

**Trevor Poyser Fund (Restricted)**

This will be established in 2019 as a fund specifically focussed on Single Species Conservation of birds in the Red and Amber lists of Birdlife International.