

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

**TRUSTEES' ANNUAL REPORT
&
ACCOUNTS**

**FOR THE YEAR ENDED
31 DECEMBER 2019**

DRAFT

CONTENTS

Reference and Administrative Details.....	3
Structure, Governance and Management.....	4
Objectives and Activities.....	5
Achievements and Performance.....	11
Reserves Policy.....	12
Future Financial Policy.....	12
Trustees' Responsibilities.....	12
Independent Examiner's Report.....	14
Statement of Financial Activities.....	15
Balance Sheet.....	16
Notes to the Financial Statements.....	17

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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.
Email:	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

The OSME Council in 2019

Trustees:

Sajidah Ahmad (Secretary)
Mike Blair (OSME Regional List).
Paul Donald (Sandgrouse Editor)
Tomas Haraldsson
Ian Harrison
Chris Hughes (Joint Treasurer)
Georgia Locock
Nick Moran
Robert Sheldon (Chair)
Paul Stancliffe

Co-opted:

AbdulRahman Al-Sirhan (Webmaster)
Effie Warr (Sales and Membership)
John Warr (Joint Treasurer)

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Structure, Governance and Management

The Ornithological Society of the Middle East, the Caucasus and Central Asia, also known as OSME, is registered with the English Charity Commission (No. 282938) and governed under a constitution adopted 17 June 1981 and amended 10 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 29 June. 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 Board and the Conservation Fund Committee. The Editorial Board 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 Fund 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. Officers' 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. However, 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

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 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, presence at events, the maintenance a website, an active presence on social media and the funding of fieldwork 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 2019 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.

Since the year 2000, OSME has made Conservation and Research grants of £145,000 to projects across our region and we are delighted that once again we have increased our year-on-year spend with £19,124 going to a range of innovative and important initiatives in 2019. This compares to £17,349 in 2018 and this is a trend we wish to see continue with 2020 already planned to exceed 2019, reaching our aim of at least a £20,000 annual spend every year from 2020.

We gave a grant for work in Jordan for the first time in 2019 which means there are now just four countries in our region not to have received project support: The Republic of Cyprus, Kuwait, Qatar and Turkmenistan. A grant planned to a joint Cyprus project in 2020 will see that number diminish but

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

we would like to see applications from those remaining countries so that we can truly claim to have a comprehensive coverage.

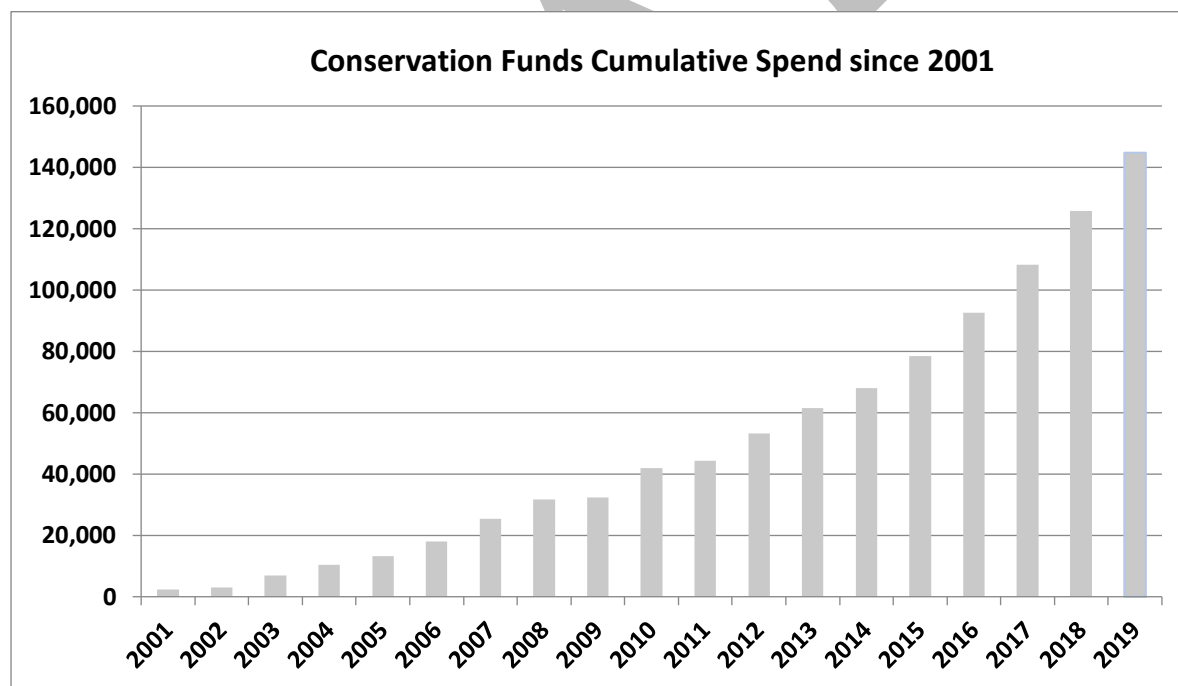
The grant distribution to date: Middle East 46%, Central Asia 30%, Caucasus 21%, Whole Region 3%

The Conservation Projects funded in 2019 were:

- Developing a knowledge base on threatened eagle species in Turkey (£2,000)
- The breeding ecology of the Turkestan Ground Jay in Uzbekistan (£1,900)
- Building capacity for the the Talimazhan Sociable Lapwing Site Support Group, Uzbekistan (£2,800)
- The documentation of special species for Jordan via the Aqaba Observatory (£2,000)
- Great Bustard monitoring in Southern Kazakhstan (£1,000)
- Developing a family of websites for birdwatching development in Central Asia (£1,715)
- The Gyzylagach Wader Project, Azerbaijan (£1,032)
- The breeding birds at Son-kui Lake, Kyrgyzstan (£1,942)
- Sociable Lapwing migration movements ar Kumo-Manych, SW Russia (£1,500)
- Socotra Island environmental awareness events, Yemen (£1,635)
- Educational programmes on Qeshm Island, Iran (£1,600)

Further details are available via our website and are featured in *Sandgrouse* 42(2).

The following graph shows the cumulative growth in Conservation Fund Spending since 2001 and illustrates the rapid growth in our conservation activity over the past six years, with our spend more than doubling over that of the previous 13 years!



At the Summer Meeting we announced the establishment of the Trevor Poyser Species Conservation Fund which will make its first award in 2020. One grant of up to £5,000 will be made each year to a conservation project aimed at a globally-threatened species that occurs within the OSME region. The establishment of this specific fund has been made possible due to a significant legacy from Trevor Poyser who sadly passed away in 2018.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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. To reflect the growing importance of this work we launched a specific Youth and Community Development Fund in 2019 to support such projects.

In 2019 the Fund supported the following:

- Spring bird camp in Lebanon (£1,000)
- Autumn raptor migration counts and bird camps in Lebanon (£2,250)
- The development of ecotourism in Lebanon (£1,177)

This has meant that since 2016 we have awarded £24,000 to projects involving young birders in Armenia, Azerbaijan and Lebanon at an average of £6,000 per year, a sum we wish to build on in coming years as we expand the 'youth camp' project into further countries in the OSME Region.

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 Regional List (ORL) of birds that considers the latest taxonomy and new information on species distribution. This is based on the worldwide 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.

The ORL seeks to provide a consistent and up-to-date taxonomy of all bird species and subspecies within the OSME region to support a common approach for those working in ornithology in the region and those studying birds collected or observed in the region. (Relevant bird collections exist worldwide.) This underpins the aim of the first category, to collect, collate, publish and disseminate ornithological data on countries in the Middle East, the Caucasus and Central Asia. Taxonomic understanding through avian molecular research techniques is developing at a fast rate; the ORL reflects recent research, mostly as analysed by IOC and similar authorities, but also has access to original scientific papers published worldwide.

The ORL taxonomy is used in *Sandgrouse* but is also freely available on the OSME website to researchers and amateurs who are interested in birds. The ORL has been downloaded in well over 100 countries.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

Sandgrouse is the journal for members published twice a year. It focuses on publishing papers which are submitted independently and are peer reviewed. Two issues of *Sandgrouse*, Volumes 41(1) and 41(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 41(1)



Sandgrouse 41(2)

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.

From Spring 2019 *Sandgrouse* was made immediately available to members digitally on publication, a really welcome development enabling us to reach areas with compromised postal services. Some members have opted for a 'digital only' edition for convenience and to satisfy an increasingly important green agenda around printing and distribution. The digital version gives high-quality access to all issues of *Sandgrouse* since 2018 and is fully searchable and enables printing of individual articles or the whole issue.

Paul Donald took over the Editorship of *Sandgrouse* in summer 2019, shortly before the sad death of Peter Cowan. Production of the 2019 Autumn issue was in time to meet the Birdfair deadline. The change of Editor has offered the opportunity to refresh the journal, both in terms of presentation and content. A strategy meeting is planned for 2020 to discuss how to take this forward. The appointment of a new production editor following Eng-Li Green's announcement that she will be retiring will make this particularly timely.

3. Encourage interest in birds in the area

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 smartphone App in 2018 that was free to download.



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 released in January 2019. Making the App version free to download was a key requirement of OSME Council. We really want to see this used to stimulate interest in birds and their conservation across the Middle East.

Following the substantial upgrade of our stand at the Rutland Birdfair in 2018, we continued with the enhanced size and professional design in 2019 which was well received by members and supporters.

Ian Thomson represented us in the Birdbrain competition, coming a very close second and generating £500 for our conservation funds. Rob Sheldon was our representative on the World Series of Best Days Birding with an exhilarating talk on Kazakhstan.

We also took a stand at the famous Spurn Migration Festival in the UK and were represented at the Falsterbo Migration Festival in Sweden.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

We officially launched our Youth and Community Fund at Birdfair 2019. This aims to develop our activity in this important area and is run by our trustee Tomas Haraldsson. We were delighted to be joined for the launch by Patricia Zurita, Chief Executive of BirdLife International, to highlight the great importance of engaging younger people across the region.



Patricia Zurita on our stand at Birdfair with Chair, Rob Sheldon and Tomas Haraldsson

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 2019 we reached the final stages of the project and a scientific research paper was published in *Sandgrouse* 41(2). A presentation of the preliminary results was given at the Global Flyways Summit held in the UAE in April 2018. In August 2019 the final results were presented at a workshop against the illegal trade in birds of prey at the Abu Dhabi Hunting and Equestrian Exhibition (ADIHEX 2019) in the United Arab Emirates. This has been a challenging project involving 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.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Achievements and Performance

Budgetary targets were based on the results from 2018 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 a strong balance sheet, a reflection we feel, of the real and positive impact we are having across the region with our supporters, partners and members.

Support continued from a large anonymous donor with a further £17,000, £10,000 for our Conservation Funds, £5,000 to support our Youth Camp Projects and a further £2,000 to develop ecotourism in Lebanon. We were also delighted to receive increased funds from the March Conservation Fund of the Tides Foundation, their support doubling to \$20,000, our activities clearly tying in with their aims and objectives.

We welcomed three individual donations of over a thousand pounds from Chris Spooner, Arabian Birds and James Goodhart. All have been long term supporters of OSME and we are extremely grateful. Many members also took the opportunity to make smaller donations with their subscription renewals.

We welcomed two new Corporate Members in Oriole Birding and Birdtour Asia, joining our longstanding members Birdfinders, Rockjumper, Sunbird, Greentours and NHBS (Natural History Book Service). We are extremely grateful for their unwavering support.

A Gift Aid claim for £6,495 was successfully submitted.

This year Peter Cowan edited his last *Sandgrouse* with the Spring edition and we welcomed Paul Donald as our new editor for the Autumn edition. They were once again designed by Eng-Li Green, printed by Swallowtail and distributed in spring and autumn by the RSPB mailing facility at St. Martins, Bedford. Address labels were provided from the membership database. The high standards set in recent years, in all areas of content, production and distribution were maintained and enhanced. The Society is grateful for the cooperation and generosity of all concerned in maintaining standards, meeting production and mailing schedules, and controlling costs.

We ended the year with our overall membership the same as that in 2018, a significant achievement in the era of falling memberships for organisations generally. Each member received two issues of the journal *Sandgrouse*, Vol. 41(1) and Vol. 41(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 saw a significant increase, with members backing this important opportunity for young birders and conservationists. We now have 39 supported members and are looking to increase this number, especially with the availability of *Sandgrouse* digitally which has particular appeal to younger people.

Some twenty-one 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. Our seven corporate members received copies as part of their membership and six copies were provided to the legal deposit libraries.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Our following on both Facebook and Twitter continues to rise with over 3,000 and 4,500 followers respectively. Converting these to memberships is a priority for us going forward.

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 unrestricted funds on the 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 unfortunately became necessary. At the end of 2019, with unrestricted funds on the balance sheet of £34,386, the reserves policy was considered fulfilled.

Future Financial Policy

The Society proposes to continue producing two new issues of *Sandgrouse* per year and maintain and enhance the digital edition.

We will continue to enhance our presence at the UK Birdfair and other events 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 by 2020. We will continue to develop our 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 require 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

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

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

September 1 2020

DRAFT

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Independent Examiner's Report

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 2019 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
20 June 2020

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Statement of Financial Activities

Statement of Financial Activities for the period 01 January 2019 to 31 December 2019

		GENERAL	RESTRICTED	Total	Total
		Fund	Funds	2019	2018
		£	£	£	£
Income from:					
<u>Donations and legacies</u>					
Donations from members		4,196	-	4,196	5,099
Gift Aid tax refund		1,036	-	1,036	7,075
Fund donations		-	35,569	35,569	43,243
Other donations		2,178	-	2,178	3,324
Legacies		-	-	-	20,000
<u>Charitable activities</u>					
Subscriptions	1b	11,857	-	11,857	12,994
Gift Aid tax refund		5,459	-	5,459	1,008
Sale of publications		-	-	-	440
Donations from corporate sponsors		1,750	-	1,750	700
<u>Other trading activities</u>					
Fundraising events		278	-	278	205
<u>Investments</u>					
Bank and other interest		41	-	41	27
	Total	26,795	35,569	62,364	94,115
Expenditure on:					
<u>Raising funds</u>					
Cost of sales		-	-	-	-
Fundraising costs		119	-	119	81
<u>Charitable activities</u>					
Conservation grants	2	-	23,551	23,551	17,349
Conservation projects	3	-	4,988	4,988	12,681
Production of <i>Sandgrouse</i>		10,239	-	10,239	9,049
<u>Support costs</u>					
Postage of <i>Sandgrouse</i>	4	4,859	-	4,859	2,958
Support costs	5	10,357	-	10,357	9,463
Bank charges		1,224	-	1,224	971
	Total	26,798	28,539	55,337	52,552
	Net Income/Deficit	(3)	7,030	7,028	41,563
	Transfers between funds	2,270	(2,270)	-	-
	Net movement in funds	2,267	4,760	7,028	41,563
	Total funds brought forward	32,099	57,921	90,019	48,457
	Total funds carried forward	34,366	62,681	97,047	90,019

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Balance Sheet

Balance Sheet at 31 December 2019

	2019	2018
	£	£
Fixed assets:		
Equipment	-	-
Current assets:		
Stocks	-	-
Debtors	1,756	1,687
Cash - current account	519	20,281
- deposit account	96,529	69,738
Total current assets	98,803	91,706
Creditors: amounts falling due within one year		
Deferred income - pre-paid subscriptions	3,711	4,640
Grants awarded but not yet paid	1,900	3,900
Other creditors	2,926	7,926
Sub total	8,537	16,466
Creditors: amounts falling due after one year		
Deferred income - pre-paid subscriptions	825	1,275
Provision for activities and liabilities	(7,606)	(16,054)
Net current assets	97,047	90,019
Funds:		
General Fund	34,366	32,099
Restricted Funds	62,681	57,921
	97,047	90,019

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Notes to the Financial Statements

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 goods and donated goods held for sale in the Society's accounts.

2 Conservation Grants

	2019	2018
	£	£
Knowledge base on threatened eagle species, Turkey	2,000	
Breeding ecology of Turkestan Ground Jay, Uzbekistan	1,900	
Building capacity for, Talimazhan Site Support Group, Uzbekistan	2,800	
Documentation of special species for Jordan	2,000	
Great Bustard monitoring in Southern Kazakhstan	1,000	
Family of websites for improving ornithological data and for birdwatching development in Central Asia	1,715	
Gyzylagach Wader Project, Azerbaijan	1,032	
Breeding birds at Son-kui Lake, Kyrgyzstan	1,942	
Social Lapwing migration monitoring, Kumo-Manych, SW Russia	1,500	
Socotra environment awareness events, Yemen	1,635	
Educational programmes on Qeshm Island, Iran	1,600	
Spring Bird camp Lebanon 2019	1,000	
Development of Lebanon ecotourism	1,177	
Raptor migration count and Autumn Bird Camp, Lebanon	2,250	
	<u>23,551</u>	<u>17,349</u>

3 Conservation Projects

	2019	2018
	£	£
BotME (Arabic) book final fundraising costs	0	36
BotME (Arabic) App milestone 3 payment	4,988	4,988
50th anniversary publications and events	0	7,658
	<u>4,988</u>	<u>12,681</u>

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Notes to the Financial Statements

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.

	Fundraising activities	Charitable activities	Governance	Total 2019	Total 2018
	£	£	£	£	£
Mailing of <i>Sandgrouse</i>		3257	-	3,257	2,958
Sales & general postage	118	235	39	392	427
Data storage	683	683	910	2,275	2,166
Stationery & website etc	1,390	834	556	2,780	2,742
Meetings and events	206	103	34	343	351
Council travel expenses	727	727	363	1,817	1,854
Insurance	45	40	28	113	113
Independent examiner's fee	-	-	-	-	-
	3,168	5,878	1,931	10,977	10,611

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 Society. 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.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Notes to the Financial Statements

8 Debtors

	2019	2018
	£	£
Public Liability Insurance (11 months)	104	104
Ready Steady Store Self-storage (8.5 months)	1,612	1,534
Hypercom terminal rental (1 month)	19	19
JustHost domain name registration	-	-
JustHost SSL certification	-	-
JustHost SiteLock Security	30	30
	<u>1,765</u>	<u>1,657</u>

9 Other Creditors

	2019	2018
	£	£
Ready Steady Store Self-storage (12 months)	2,500	2,500
Hypercom terminal rental (12 months)	226	226
Web hosting	200	200
NatureGuides BotME App	-	5,000
	<u>2,926</u>	<u>7,926</u>

10 Movement in Funds

	Brought Forward	Income	Expenditure	Net Impact	Balance	Transfers In	Out	Carried Forward
Unrestricted Funds	32,099	26,795	(26,798)	(3)	32,096	2,270	-	34,366
Restricted Funds								
Conservation Fund - General	1,750	1,800	-	1,800	3,550			3,550
Conservation Fund - Anonymous	10,128	10,000	(8,900)	1,100	11,228			11,228
Youth Fund - Anonymous	3,250	7,000	(4,427)	2,573	5,823			5,823
Conservation Fund – March/Tides	1,483	15,531	(10,224)	5,308	6,791			6,791
OBRC (Oman) Fund	2,407	-	-	-	2,407			2,407
BotME (Arabic) Book Fund	5,612	48	-	48	5,660			5,660
BotME (Arabic) App Fund	11,951	260	(4,988)	(4,728)	7,223			7,223
Supported Membership Fund	-	930	-	930	930		(930)	-
Trevor Poyser Fund	20,000	-	-	-	20,000			20,000
Adjustment for earlier years	1,340	-	-	-	1,340		(1,340)	-
Restricted Funds Total	<u>57,921</u>	<u>35,569</u>	<u>(28,539)</u>	<u>7,030</u>	<u>64,951</u>	<u>-</u>	<u>(2,270)</u>	<u>62,681</u>
Total Funds	<u>90,019</u>	<u>62,364</u>	<u>(55,337)</u>	<u>7,028</u>	<u>97,047</u>	<u>2,270</u>	<u>(2,270)</u>	<u>97,047</u>

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Notes to the Financial Statements

Description of Funds

We set up our funds to manage our donations correctly and ensure that the donors' funds are only used for the 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 unrestricted 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 - Anonymous (Restricted)

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

Youth Fund - Anonymous (Restricted)

This Fund was set up to provide awards to youth and community 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 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 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 2019, 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 Members.

Trevor Poyser Fund (Restricted)

This was established in 2019 following a major legacy from Trevor Poyser as a fund specifically focussed on single species conservation of birds in the Red and Amber lists of Birdlife International.