

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



**TRUSTEES' ANNUAL REPORT & ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**



**Determination of crop-friendly production practices for Great Bustards in the Acıgöl Basin,
Turkey - a project supported by the OSME Conservation Fund in 2020**

CONTENTS

Reference and Administrative Details.....	3
Structure, Governance and Management.....	4
Chairman's Review of the Year.....	6
Treasurer's Report.....	16
Reserves Policy.....	18
Future Financial Policy.....	19
Trustees' Responsibilities.....	19
Independent Examiner's Report.....	20
Statement of Financial Activities.....	21
Balance Sheet.....	22
Notes to the Financial Statements.....	23

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 2020

Trustees:

Sajidah Ahmad (Secretary)
Mike Blair (OSME Region List)
Murray Brown
Paul Donald (*Sandgrouse* Editor)
Tomas Haraldsson (Youth Officer)
Ian Harrison
Chris Hughes (Joint Treasurer)
Georgia Locock
Nick Moran
Robert Sheldon (Chair)
Paul Stancliffe

Co-opted:

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

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 online this year on Saturday 20 November. 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. 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.

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.

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 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 of 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 main 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 biannual 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.

Chairman's Review of the Year

The year 2020 will undoubtedly be remembered for the start of the global Covid pandemic which continues to affect so many people all over the world. As with many small charities, the unprecedented situation threw up many challenges that impacted the work of OSME, both negatively and positively. However, due to the continued diligent management of our finances and the ongoing support of OSME members, we were able to continue expanding our work across the region.

The Conservation Fund

It was an exceptional year for our Conservation Fund with 11 projects supported and a combined total of £22,723 disbursed – our highest ever level of expenditure and meeting our Council's target of a £20,000 spend by the year 2020. The projects covered the whole region and were very varied:

- Educational programme for 'Phasianus' student club – building capacity for IBA monitoring, Uzbekistan: £1,900
- Determining the breeding status of Scopoli's *Calonectris diomedea* and Yelkouan Shearwater *Puffinus yelkouan* in Cyprus: £4,528
- The use of bioacoustic monitors to measure shooting rates at migratory bottlenecks, Lebanon: £2,000
- Spring is in the air: growing Georgian leadership in monitoring and conservation at Batumi Raptor Count, Georgia: £2,000
- Quantifying the risk of exposure to harmful agricultural veterinary pharmaceuticals via coprophagy for globally-endangered Egyptian Vultures *Neophron percnopterus*, United Arab Emirates: £1,900
- Determination of Great Bustard *Otis tarda* - friendly crop production practices in the wider AcıgölBasin, Turkey: £2,000
- Continued monitoring of Sociable Lapwing *Vanellus gregarius* migration through the Kumo-Manych Depression, Russian Federation: £1,100
- Gap-filling survey in the mid reaches of the Araks River Valley, Armenia: £2,000
- Tackling illegal hunting in Northern Cyprus: £2,000
- Supporting International Vulture Awareness Day activities on Socotra, Yemen: £400
- Monitoring the globally-vulnerable Sooty Falcon *Falco concolor* breeding population, Israel: £2,895



Celebrating International Vulture Awareness Day at Sirhan Lagoon, Socotra, September 2020

By providing our largest ever Conservation Fund grant to BirdLife Cyprus for their survey of Yelkouan and Scopoli Shearwaters, we filled an important gap in the countries where we have funded projects. Within the OSME region, only Kuwait, Qatar and Turkmenistan are yet to receive funding from the Conservation Fund. We would welcome applications from these countries so we can achieve our target of all OSME countries receiving at least one grant by the end of 2023. The continued growth in Conservation Fund expenditure would not have been possible without the direct support of the March Conservation Fund of the Tides Foundation, and the ever-increasing generosity of members and supporters who make individual donations. All donations really make a difference to the work that we can fund. A crucial aspect of the Conservation Fund is how we decide which projects to support. We receive many more applications than we are able to fund and the task of advising OSME Council on project funding is overseen by an independent review committee chaired by Dr Maxim Koshkin with expert input from Dr Nabegh Ghazal Asswad, Sharif Jbour, Richard Porter, Hana Raza and Maia Sarrouf Willson.

The Covid pandemic in some cases restricted the essential fieldwork activities of some of our Conservation Awards in 2020, meaning that work with has had to be rolled forward into 2021 with our agreement. A full report will appear in *Sandgrouse* in due course.

Trevor Poyser Species Conservation Fund

In January 2020, we provided our first ever Trevor Poyser Species Conservation Fund grant to Doğa, the BirdLife partner in Turkey, for a project on the globally-endangered Egyptian Vulture *Neophron percnopterus*. The project entitled “Improving the conservation status of the largest Egyptian Vulture population in Turkey” was successfully completed and confirmed that the Beypazarı region holds the largest population of the species not only in Turkey, but also in the Balkans. The project also identified that electrocution from high-voltage powerlines is a key threat to the population and mitigation measures are urgently required. Further work has been identified and OSME is planning to support this work further in 2021.



The Youth Development Fund



Young falconers in Georgia learning about bird identification and conservation © FFI

As our planned projects through the Youth Development Fund were dependent on physically getting together at bird camps, major changes clearly had to be made to the programme during 2020. Plans for bird camps in Azerbaijan, North Cyprus and Egypt had to be postponed due to Covid but we are hopeful that some of these might proceed during 2021. We were able to adapt our programme and we were delighted to support two new important initiatives in Georgia and Turkey. Fauna & Flora International (FFI) has been supporting work to tackle the illegal falcon trade in Georgia, including working with young falconers to educate them about bird conservation and sustainable use. OSME provided a grant through the Youth Development Fund to allow education work to continue in autumn 2020, and a short project video is available on our YouTube channel. We were also approached by the Simurg Bird Sanctuary (Simurg Kuş Yuvası Derneği), Turkey who were looking to incorporate a range of youth development activities into a research project on White-headed Ducks. The research component of their work had been supported through a grant by the French Embassy, but they were lacking funds to cover the expenses of local students to enable them to attend training sessions. In addition to financial support, OSME had a Zoom call with the project team and students to identify a package of online training that could be delivered during 2021.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Tomas Haraldsson, OSME's Youth Development Officer, continues to develop this crucial aspect of our work, and during 2020 he has been laying the foundations for new projects in Jordan, Georgia and Afghanistan.

Our education work has received lots of positive feedback from members and supporters, and we are grateful to all those who have made donations specifically for the Youth Development Fund. Given the ongoing declines in global biodiversity, it has never been more important to develop the next generation of bird conservationists.

Linked to our Youth Development work, we have been looking at how we can improve our Supported Member scheme and we will be consulting on proposals in early 2021. Buoyed by the success of holding various online meetings via Zoom, we are keen to expand this to offer a range of discussion and training sessions targeted at our Supported Members.



Young birders - education is one of the key aims of our Youth Development Programme

Online Meetings

A positive outcome of the travel restrictions put in place to combat the global Covid pandemic has been the 'forced' adoption of video conferencing facilities to hold various OSME meetings. Our first and only face-to-face Council meeting of 2020 was held at the British Trust for Ornithology offices in Thetford in February. Subsequent meetings were then held regularly on Zoom to discuss our work and included two official Council meetings and several shorter meetings specifically for planning certain projects. Zoom meetings were just as effective as the usual physical get-togethers and it is likely that this approach will become the norm, even when travel restrictions have eased. In August, we also held our first ever Summer Meeting using Zoom and it was a great success, hosting speakers and enabling OSME members to attend from across the region. More than 140 people attended (from 190 registrations) from 19 OSME countries (42 countries in total) to listen to four speakers, three of whom were women based in the region – it was a truly OSME-wide event! Our website has a comprehensive summary of the Summer Meeting.



Some of the 140+ attendees at our first online Summer Meeting

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Our Annual General Meeting (AGM), with the formalities of presenting and approving our annual accounts, also took place online. Importantly, members from across the OSME region were able to join the meeting, many for the very first time, with over 10 countries represented. The number of attendees matched our usual face-to-face meeting. A summary, including a video link to the meeting is available on our website.

Usually, our Summer Meeting and AGM are combined into a single event that is based at the BTO's headquarters at the Nunnery, Thetford, and that important connection was maintained as we were able to utilise their Zoom conferencing facilities – a massive thank you to the BTO for their continued support. I think it is fair to say that we approached the use of Zoom with some trepidation but, thanks to the expertise of OSME Council member Nick Moran, all the meetings ran smoothly and we received many positive comments about how professional they were. OSME Council will certainly be looking at the continued use of Zoom meetings in coming years, even when travel restrictions have eased.



Illegal bird killing - a continuing focus for OSME in 2020

Sandgrouse



Volume 42 of our highly-respected journal *Sandgrouse* saw the production of two bumper issues totalling 376 pages, our largest ever volume by some distance. Editor Paul Donald has been strengthening the Editorial Board and seeking views from across our membership on how we can further develop this journal. Our digital version of *Sandgrouse* continued to be well received and an increasing number of members are choosing this format instead of a hard copy. A total of 127 members have requested the digital version, 56 of whom receive *Sandgrouse* in the digital format only. This results in savings on printing and particularly postage costs which are increasing at a dramatic rate. Importantly it enables members from countries with unreliable postal services to continue receiving *Sandgrouse*.

The digital version gives high-quality access to all issues of *Sandgrouse* since 2018, is fully searchable, and enables printing of individual articles or the whole issue. 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.

OSME Region List

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 OSME Council member 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 for the OSME region to support a common approach for those working in ornithology and those studying birds collected or observed. (Relevant bird collections exist worldwide.) This underpins the aim of the first category of our charitable activities which is 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 and 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.

OSME on Social Media

Our social media presence continues to grow, with Facebook and Twitter both increasing their number of shares/follows, and lots of people engagement across the region. We also set up an OSME YouTube channel for posting video footage. Our first video was from the 1985 OSME expedition to Yemen and the channel also features recordings of all the talks from our online Summer Meeting.

The OSME Yahoo discussion group OSMEBirdnet was successfully migrated to Google and offers an excellent platform for sharing information and exchanging ideas.

A substantial amount of work was undertaken behind the scenes to update our website and we extend sincere thanks to AbdulRahman Al-Sirhan for undertaking this mammoth task. All of OSME Council's day-to-day correspondence also moved from Yahoo to Google, including the establishment of new email addresses to enable a more professional look to our communications. A new OSME members' email list has also been set up to improve communication about key events and activities.

And finally

Despite the upheaval created by the global pandemic, OSME's finances remain robust and this is a reflection of the excellent stewardship of our accounts by John Warr and Chris Hughes (Co-Treasurers). All OSME Council members continue to devote significant time and energy to the work of our small but effective charity. There is lots more that we can do to promote the joy of birds, birdwatching and conservation across the Middle East, the Caucasus and Central Asia and we are always looking for more members of Council – if you'd like to discuss how you can help us, then please contact me via email: chairman@osme.org.

Finally, a huge thank you goes to all OSME members, corporate sponsors and donors who have continued to support our activities during a turbulent 2020. We couldn't have achieved so much for the birds of the OSME region without you.



The globally-vulnerable Sooty Falcon *Falco concolor* - a project to study the breeding population in Israel was funded by a major Conservation Fund grant in 2020

Treasurer's Report

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.

Income was down nearly £22,000 on 2019, almost entirely due to some significant sponsors being understandably cautious in the year of the Covid pandemic. Expenditure was slightly less, meaning an overall deficit of £14,000 which was more than covered by our free reserves. We carried forward just over £35,000 in unrestricted funds and £47,000 in restricted and committed funds into 2021, meaning we will have no problem in continuing and even enhancing our activity at the current pace.

Income

We were once again delighted to receive \$20,000 from the March Conservation Fund of the Tides Foundation, our activities clearly tying in with their aims and objectives.

We welcomed an individual donation of over a thousand pounds from Chris Spooner, a long-term supporter of OSME, for which we are extremely grateful. We received over £1,000 in memory of noted wildlife artist Martin Woodcock including £650 from his widow Barbara from the sale of his library, the proceeds of which were distributed to many bird and conservation organisations close to his heart.

Many members also took the opportunity to make smaller donations with their subscription renewals.

We really appreciated the continued support of our Corporate Members: Birdfinders, Birdtour Asia, Greentours, NHBS (Natural History Book Service), Oriole Birding, Rockjumper, and Sunbird. All gave their unwavering support.

A Gift Aid claim for £1,727 was successfully submitted.

We ended the year with our membership growing over that in 2019, a significant achievement in the era of falling memberships for organisations generally.

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 over 40 supported members and are looking to increase this number, especially with the availability of *Sandgrouse* digitally which has particular appeal to younger people.

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Some 21 institutions (universities, libraries etc) subscribed to receive copies of *Sandgrouse* for which they paid an average of £40. A further 13 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.

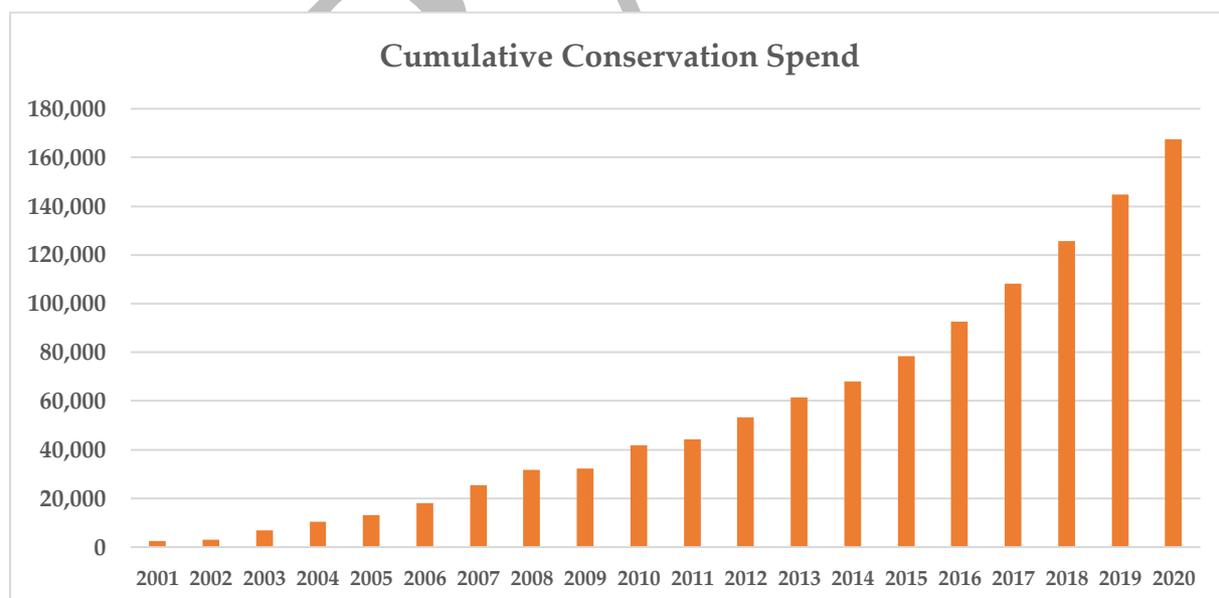
As we read in the Chairman's report, our following on both Facebook and Twitter continues to rise with over 3,500 and 5,000 followers respectively. Converting these to memberships is a priority for us going forward.

Conservation Funds

Since the year 2000, OSME has made conservation and research grants of over £167,000 to projects across our region and we are delighted that once again we have increased our year-on-year spend with £22,723 going to a range of innovative and important initiatives outlined in the Chairman's report. This compares to £19,124 in 2019 and very pleasingly we reached our aim of at least a £20,000 annual spend every year from 2020.

Grant distribution to date: Middle East 47%, Central Asia 30%, Caucasus 20%, Whole Region 3%

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



ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Youth Development Funds

As detailed in the Chairman's report, we provided funds for the first time this year to projects in Turkey and Georgia with grants of £2,000 to each of these important initiatives.

This now means that since 2016 we have awarded £28,000 to projects involving young birders in Armenia, Azerbaijan, Georgia, Lebanon and Turkey at an average of £5,500 per year, a sum we wish to build on in coming years as we expand the 'Youth' projects into further countries across the OSME Region.

Overall our investment from the Conservation, Youth and Trevor Poyser Funds reached over £31,000 pounds in 2020, some 30% more than in any previous year and this is a figure we are planning to replicate in 2021.

Expenditure

Our increased investment in *Sandgrouse* continued to maintain its quality with significantly larger editions. This was somewhat compensated by the increasing take-up of the digital edition which has helped reduce spiralling postage costs .

The unfortunate cancellation of the UK Birdfair due to the Covid pandemic saved us approximately £4,000 but we would have much rather been there!

As ever, administration costs were well controlled and will reduce significantly in coming years as we close our rented storage facility.

Accounts Examiner

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 for accounting standards and, considering his long and close association with the Society, his own eligibility for this work. We extend a special thank you to Mike for this valuable contribution.

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 2020, with unrestricted funds on the balance sheet of £35,543, 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 and produce a quarterly newsletter to all members. We will continue to enhance our presence at the UK Birdfair and other events and further develop our Corporate Sponsorships. We will aim to maintain our Conservation Fund grants at the 2020 level of at least £20,000 a year. We will also continue the development of 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

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

18 May 2021

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report

Independent Examiner's 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 2020 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
5 March 2021

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Financial Activities

Statement of Financial Activities for the period 1 January 2020 to 31 December 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:				
<u>Donations and legacies</u>				
Donations from members	2,635	-	2,635	4,201
Gift Aid tax refund	687	-	687	1,036
Fund donations	-	22,261	22,261	36,338
Other donations	427	-	427	1,409
Legacies	-	-	-	-
<u>Charitable activities</u>				
Subscriptions	1 13,299	-	13,299	11,856
Gift Aid tax refund	1,040	-	1,040	5,459
Sale of publications	-	-	-	-
Donations from Corporate Sponsors	-	-	-	1,750
<u>Other trading activities</u>				
Fundraising events	-	-	-	278
<u>Investments</u>				
Bank and other interest	32	-	32	41
Total	18,120	22,261	40,380	62,368
Expenditure on:				
<u>Raising funds</u>				
Cost of sales – goods bought in	-	-	-	-
Fundraising costs	-	-	-	119
<u>Charitable activities</u>				
Conservation Fund grants	2 -	26,173	26,173	23,551
Conservation projects	3 -	5,366	5,366	5,122
Production of journal <i>Sandgrouse</i>	10,960	-	10,960	10,239
<u>Support costs</u>				
Postage of journal <i>Sandgrouse</i>	4 4,658	-	4,658	4,859
Support costs	6,337	-	6,337	10,222
Bank charges	1,008	-	1,008	1,228
Total	22,963	31,539	54,502	55,340
Net Income /(Expenditure)	(4,843)	(9,279)	(14,122)	7,028
Transfer between funds	8,310	(8,310)	-	-
Net movement in funds	1,157	(15,279)	(14,122)	7,028
Fund balances B/F @ 01 January 2020	34,386	62,661	97,047	90,019
Fund balances C/F @ 31 December 2020	37,853	45,072	82,926	97,047

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Balance Sheet

		2020	2019
		£	£
Fixed assets:			
Equipment		-	-
Current assets:			
Stocks		-	-
Debtors	8	872	1,756
Cash - current account		926	519
- deposit account		82,000	96,529
Total current assets		<u>83,798</u>	<u>98,803</u>
Creditors: amounts falling due within one year:			
Deferred income – pre-paid subscriptions		3,820	3,711
Grants awarded but not yet paid	2	5,850	1,900
Other creditors	9	-	2,926
Sub total		<u>9,670</u>	<u>8,537</u>
Creditors: amounts falling due after one year:			
Deferred income – pre-paid subscriptions		1,000	825
Provision for activities and liabilities		(9,798)	(7,606)
Net current assets		<u>82,926</u>	<u>97,047</u>
Funds:			
General Fund		35,543	45,936
Restricted Funds		47,382	51,111
		<u>82,926</u>	<u>97,047</u>

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 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

	2020	2019
	£	£
Educational program for 'Phasianus' student club, Uzbekistan	1,900	
Improving the conservation of Egyptian Vulture population in Turkey	4,866	
Breeding status of Scopoli's and Yelkouan Shearwaters in Cyprus	4,528	
Great Bustards in the Agicol Basin, Turkey	2,000	
Egyptian Vultures in Kalba, Sharjah, UAE	1,900	
Measuring shooting rates at migratory bottlenecks, Lebanon	2,000	
Growing Georgian leadership at Batumi Raptor Count, Georgia	2,000	
Continuing monitoring of Sociable Lapwing, Kumo-Manych Depression	1,100	
Survey gap-filling in the mid-reaches of the Araks Valley, Armenia	2,000	
Addressing autumn trapping in Cyprus	2,000	
Vulture Awareness Day on Socotra, Yemen	401	
Support for Young Falconer activities, Batumi, Georgia	2,000	
Monitoring Sooty Falcon breeding in Israel	2,895	
White-Headed duck activities at Lake Mogun, Ankara, Turkey	1,951	
	<u>31,541</u>	<u>23,551</u>
Awarded for payment in 2021:		
Raptor monitoring (Batumi Raptor Count), Batumi, Georgia	2,950	
Determining the status of owls in Jordan	2,900	
	<u>5,850</u>	

3. Conservation projects

	2020	2019
	£	£
Birds of the Middle East (Arabic)	-	2,926
	<u>-</u>	<u>2,926</u>

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

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 the stationery and printing involved where actuals are used.

	Fundraising activities	Charitable activities	Governance	Total 2020	Total 2019
	£	£	£	£	£
Mailing of <i>Sandgrouse</i>	466	4,192	-	4,658	4,859
Sales and general postage	167	223	167	558	382
Data storage	883	1,177	883	2,942	2,275
Stationery etc	283	377	283	942	2,742
Bad debt written off (Socotra)	-	389	-	389	-
Website	151	202	151	504	39
Meetings and events	126	168	126	421	343
Council travel expenses	140	187	140	468	1,817
Insurance	45	11	57	113	113
Bank charges	302	403	302	1,008	-
Independent Examiner's fee	-	-	-	-	-
Totals	<u>2,564</u>	<u>7,330</u>	<u>2,109</u>	<u>12,003</u>	<u>12,580</u>

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 at cost for purchases made on behalf of the Society.

6. Employees

The Charity has no paid employees.

7. Taxation

OSME is a registered charity and, under current legislation, has no liability to taxation.

8. Debtors

	2020	2019
	£	£
Public liability insurance	-	104
Ready Steady Store self-storage (3.5m)	727	1,612
Hypercom terminal rental	-	10
10Web annual fee (7.75m)	145	-
Just Host SiteLock Security	-	30
	<u>872</u>	<u>1,756</u>

ORNITHOLOGICAL SOCIETY OF THE MIDDLE EAST
THE CAUCASUS & CENTRAL ASIA

TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Notes to the Financial Statements

9. Other creditors

	2020	2019
	£	£
Public liability insurance	113	-
Ready Steady Store self-storage (3m)	625	2,500
Hypercom terminal rental (12m)	-	226
Web hosting	225	200
	<u>850</u>	<u>2,926</u>

10. Movement in funds

	Brought Forward	Income	Expend- iture	Transfers		Carried Forward
				IN	OUT	
Unrestricted General Fund	34,386	18,120	22,963	6,000	-	35,543
Restricted Funds						
Avifauna Fund	-	3,000	-	-	-	3,000
Birds of the Middle East Fund	12,883	12	-	-	6,000	6,895
Conservation Fund - General	3,550	111	600	210	2,100	1,171
Cons. Fund – Anonymous	11,228	-	10,300	-	-	928
Cons. Fund – March/Tides	6,791	16,648	11,323	-	-	12,116
James Goodhart Fund	-	500	500	2,100	-	2,100
Oman Fund	2,407	-	-	-	-	2,407
Supported Membership Fund	(20)	880	-	-	-	860
Trevor Poyser Fund	20,000	-	4,866	-	-	15,134
Youth & Community General	-	1,110	-	-	210	900
Y and C Fund – Anonymous	5,823	-	3,951	-	-	1,872
Restricted Funds Total	<u>62,661</u>	<u>22,261</u>	<u>31,539</u>	<u>2,310</u>	<u>8,310</u>	<u>47,382</u>
Total Funds	<u>97,047</u>	<u>40,380</u>	<u>54,502</u>	<u>8,310</u>	<u>8,310</u>	<u>82,926</u>

11. Description of Funds

We set up our funds to manage our donations correctly and ensure that the donor's funds are only used for the purposes they intended. This is a core principle of charity finance creating unrestricted and restricted Funds.

Unrestricted General Fund

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.

Avifauna Fund (Restricted)

This fund was set up to provide awards to projects funded by, and with the agreement of, Avifauna.

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

This 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.

Conservation Fund – General (Restricted)

This 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 donor who wishes to remain anonymous.

Conservation Fund – March Fund of the Tides Foundation (Restricted)

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

James Goodhart Fund (Restricted)

This fund was set up to administer funds donated over several years by James Goodhart.

Oman Fund (Restricted)

This 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 2020, no such projects had been identified.

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.

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

**TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

Notes to the Financial Statements

Trevor Poyser Species Conservation Fund (Restricted)

Following a major legacy from Trevor Poyser, this fund was established in 2019 and specifically focusses on single-species conservation of birds on the Red and Amber lists of BirdLife International.

Youth and Community Fund – General (Restricted)

This fund was established to administer funds donated specifically for youth and community projects.

Youth and Community 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.



**OSME continues to fund projects across our region in support of the globally-threatened
Sociable Lapwing *Vanellus gregarius***