

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



**TRUSTEES' ANNUAL REPORT & ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



The globally threatened Sociable Lapwing *Vanellus gregarius* featured heavily in major conservation, education and research projects funded by OSME in 2023

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THE CAUCASUS & CENTRAL ASIA
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Reference and Administrative details

Name of Charity:	Ornithological Society of the Middle East, the Caucasus & Central Asia (OSME)
Charity Number:	282938
Principal Address:	The Society does not have a principal office address as all activities and Council meetings are undertaken at the private addresses of Council members or other equivalent locations. The mail forwarding address: OSME, c/o The Lodge, Sandy, Bedfordshire, SG19 2DL is used for general correspondence.
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 Drove Somersham Cambridgeshire PE28 3WD

The OSME Council Members in 2022:

Trustees:

Marko Halonen (Secretary)
Mike Blair (OSME Region List)
Murray Brown
Paul Donald (*Sandgrouse* Editor)
Tomas Haraldsson (Youth Officer)
Ian Harrison
Chris Hughes (Joint Treasurer)
Robert Sheldon (Chair)

Co-opted:

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

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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 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 26th of 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.

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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.

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Chairman's Review of the Year

It is pleasing to reflect on what has been another successful year for OSME despite ongoing and emerging challenges. For the second year running, this annual review is much longer than usual due to the staggering amount of work we've supported over the last twelve months. Thanks to the amazing support of OSME members and donors we have continued to increase our expenditure through our small grants programmes, supporting a wide-range of projects across the Middle East, the Caucasus and Central Asia.

Funding conservation

During 2023 we funded eight projects through our Conservation Fund, including a joint project with the Bird Conservation Fund (a US registered charity) that supported the work of the Uzbekistan Society for the Protection of Birds (UzSPB) on the critically endangered Sociable Lapwing. Our long-term support of Batumi Raptor Count continued in 2023. The long running annual autumn survey at the spectacular migration bottleneck of Batumi is one of the leading raptor migration monitoring programmes in the world, and OSME were delighted to help match fund a crowdfunding campaign to keep this programme going for another year. The Near Threatened Little Bustard featured again with projects supported in both Azerbaijan and Kyrgyzstan. OSME funding of a Little Bustard project in Azerbaijan helped leverage additional financial support from the Rufford Foundation. The eight projects funded in 2023 were:

- Wintering Little Bustard survey at the main sites of Azerbaijan
- Back to the steppes: Ensuring the Little bustard's sustainable return to the Chuy valley of Kyrgyzstan
- Tagging Egyptian vultures at important congregation sites along the Central Asian Flyway
- Supporting the Batumi Raptor Count, Georgia
- Protecting the Critically Endangered Sociable Lapwing's key migratory stop-over site in Uzbekistan
- Autumn migration counts at Besh Barmag, Azerbaijan
- Sociable Lapwing surveys in central Asia
- Assessment of the impact of power lines on birds in West and South Issyk-Kul, Kyrgyzstan

Our total expenditure through the Conservation Fund in 2023 was £25,236 which continues the run of record-breaking years since 2014. Huge thanks to the March Conservation Fund and to a long-standing anonymous donor for their ongoing financial support, which has enabling us to grow both our Conservation and Youth Development Funds in recent years.

In June, we awarded our fourth Trevor Poyser Species Conservation Fund grant of £4,900 to WWF Türkiye for their work on the Critically Endangered Northern Bald Ibis: "Back to the Migration for Northern Bald Ibis in Türkiye." The funding will enable three satellite transmitters to be attached to Northern Bald Ibis (Plate 1) to further understand the migration behaviour of previously semi-wild birds and the threats they face.

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We have sufficient funds to continue this dedicated small grants programme for at least a further two years and are looking at ways we can continue this in the future. OSME Council have been really pleased with the level of interest that we have had in the Trevor Poyser Species Conservation Fund and the high quality of the applications we have received to date.



Plate 1. A Northern Bald Ibis fitted with a satellite transmitter as part of the project funded by the Trevor Poyser Species Conservation Fund (Photo credit: Can Yeniyurt)

Applications to the Conservation Fund and Trevor Poyser Species Conservation Fund are thoroughly reviewed by an independent committee that makes recommendations to OSME Council. During 2023 the committee was chaired by Dr Maxim Koshkin with expert input from Dr Nabegh Ghazal Asswad, Sharif Jbour, Dr Alyona Koshkina, Hana Raza and Maïa Sarrouf Willson. On behalf of OSME Council, I thank the Committee for their hard work and expertise in reviewing applications and providing clear guidance on which projects should be supported.

Youth Development Fund – supporting the conservationists of tomorrow

Our Youth Development Fund continues to go from strength to strength under the watchful eye of Tomas Haraldsson, OSME's Youth Development Officer. A key strength of our youth development work is that we look to provide continuity for projects so that they can develop

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over time. This may involve financial support over several years, but also helping with awareness raising and promotion of projects, as well as offering advice. This approach is exemplified by two projects we've been working with in Türkiye. In 2023 we provided the third round of funding to the Simurg Bird Sanctuary to support the running of their second Avian Ecology School (although the activities were postponed until Jan/Feb 2024). The six-day school hosted 25 students from across Türkiye, including nine participants from the earthquake-affected regions (that struck in February 2023), where many people are still living in temporary containers. The participants attended 15 lectures and workshops, delivered by instructors from seven different countries. Topics covered included an introduction to statistics, grant writing, coding, and geographical information systems (GIS), all essential skills for conservationists and academics. Our support for this programme is key to ensuring the organisers can continue to offer such an in-depth programme of activities for a wide range of students. Another project, the Eymir Ringing Camp was supported for a second autumn of bird ringing activities, again to help enthuse and train the next generation of birders and conservationists. The project always gets excellent coverage in local and national media, and our support enables participants from across Türkiye to attend the programme. Both the Avian School of Ecology and the Eymir Ringing Camp received binoculars provided by OSME Corporate Sponsors, Opticron (Plate 2) and were handed over by Stephen Menzie during the European Ornithologists' Union (EOU) conference in Lund, Sweden, in August.

The handing over of the binoculars at the EOU conference was made possible thanks to a new initiative that was launched by OSME during 2023. Council approved the establishment of a Youth Travel Bursary in late 2022 and the first recipient was Melisa Soyluer from Simurg Bird Sanctuary. You can read a guest blog from Melisa on the OSME website (published on the 1st March 2024) which highlights the value of this new bursary.



Plate 2. Stephen Menzie handing over Opticron binoculars to Melisa Soyluer for use by participants in the Avian School of Ecology and the Eymir Ringing Camp.

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Overall, an amazing £20,244 supporting nine projects/initiatives was spent through our Youth Development Fund in 2023 and it is especially pleasing to see many donations being made specifically to support this area of our work.

When our three small grants are combined, during 2023 OSME funded projects across our region to the value of £50,380. It will be a significant challenge to maintain this overall level of expenditure in the coming years, but OSME Council will continue to look for future funding opportunities.

***Sandgrouse* – showcasing ornithology in the OSME region**

Volume 45 of our well-respected journal *Sandgrouse* incorporated papers from all corners of the OSME region, including ones supported by OSME small grants (Little Bustards in Azerbaijan (Issue 1) and Syrian Serin in Lebanon (Issue 2)). More members than ever are now opting to receive the journal in digital format which helps OSME make a significant savings on postage costs. This is greatly appreciated as the cost of postage is rising sharply. Members wishing to switch to digital format can email sandgrouse.digital@osme.org.

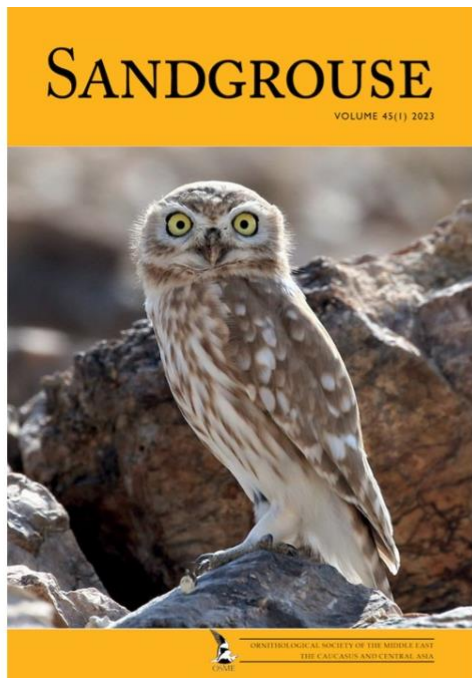


Plate 3. *Sandgrouse* Volume 45

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Communicating with members and supporters

OSME were again present at the Global Birdfair at the Rutland Showground, Leicestershire, UK, and it is now one of the few events where we can meet many of our members and supporters face-to-face. The Birdfair is a significant investment in terms of both money and time, but Council remains committed to attend this annual event in the coming years. The e-newsletter that was launched in 2021 continued with two more issues in 2023 thanks to the sterling efforts of Phil Roberts and a host of contributors. The number of subscribers continues to grow, and the feedback so far has been wholly positive. It is easy to subscribe via the home page of our website and it is free to both members and non-members. Our Facebook page is increasingly popular with visitors from across the OSME region. More content than ever is being published in local languages, Turkish, Azeri, Georgian and Arabic, thanks to in-country OSME members volunteering as guest editors. Engagement on our other social media channels (X/Twitter and YouTube) has been sporadic due to a lack of capacity within OSME Council. Can you help with OSME's social media channels? If so, please contact me at chairman@osme.org.

Membership recruitment remains a concern for OSME, as it does for most similar-sized charities and organisations. Overall, we saw a slight decline in membership again during 2023, which has a significant impact on our unrestricted funds. Whilst OSME currently remains in good financial health and we are seeing record levels of income and expenditure, a significant proportion of this is restricted to our small grants programmes. The day-to-day running of OSME, including the publication and distribution of *Sandgrouse*, requires unrestricted funds for which membership subscriptions have been the main source. This is an issue that OSME Council will be looking at in detail in the coming year.

I'd like to take this opportunity to thank all OSME Council members for their hard work and dedication over the course of the last 12 months. Finally, thanks to all OSME members, supporters and donors for their help during 2023, we wouldn't have been able to achieve so much without your continued support.

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Treasurer's Report

The Society's year ended once again 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 up £140,000 on 2022, mostly due to a significant, surprising and very welcome legacy from the estate of long-time supporter Harry James Goodhart of £129,500. Conservation expenditure of just over £50,000 matched that of 2022. We carried forward just over £166,000 in unrestricted funds and nearly £29,000 in restricted and committed funds into 2024, meaning we will have no problem in continuing and even enhancing our activity at the current pace.

Income

We were delighted to once again receive \$25,000 from the March Conservation Fund, our activities clearly tying in with their aims and objectives.

We would like to acknowledge significant other donations this year from a major anonymous donor, Nautica, The Bird Conservation Fund of America, Wader Quest, Chris Spooner, Colin Johnson, Per Oystein Klunderud, Geoffrey Jenkins, Mohammed Shobrak and Shunji Usui.

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, Oriole Birding, Rockjumper, Bird Brain UK, Turnstone Ecology, Arabian Birds, Opticron, Bloomsbury/Helm and Skua Nature.

A Gift Aid claim for £4,558 was successfully submitted.

We ended the year with our membership falling over that in 2023 a reflection of a drop of 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 53 supported members and are looking to increase this number, especially with the availability of *Sandgrouse* digitally which has particular appeal to younger people.

Some 22 institutions (universities, libraries etc) subscribed to receive copies of *Sandgrouse* for which they paid an average of £40. A further 15 institutions, clubs and associates received complimentary copies. Our corporate members received copies as part of their membership and six copies were provided to the legal deposit libraries.

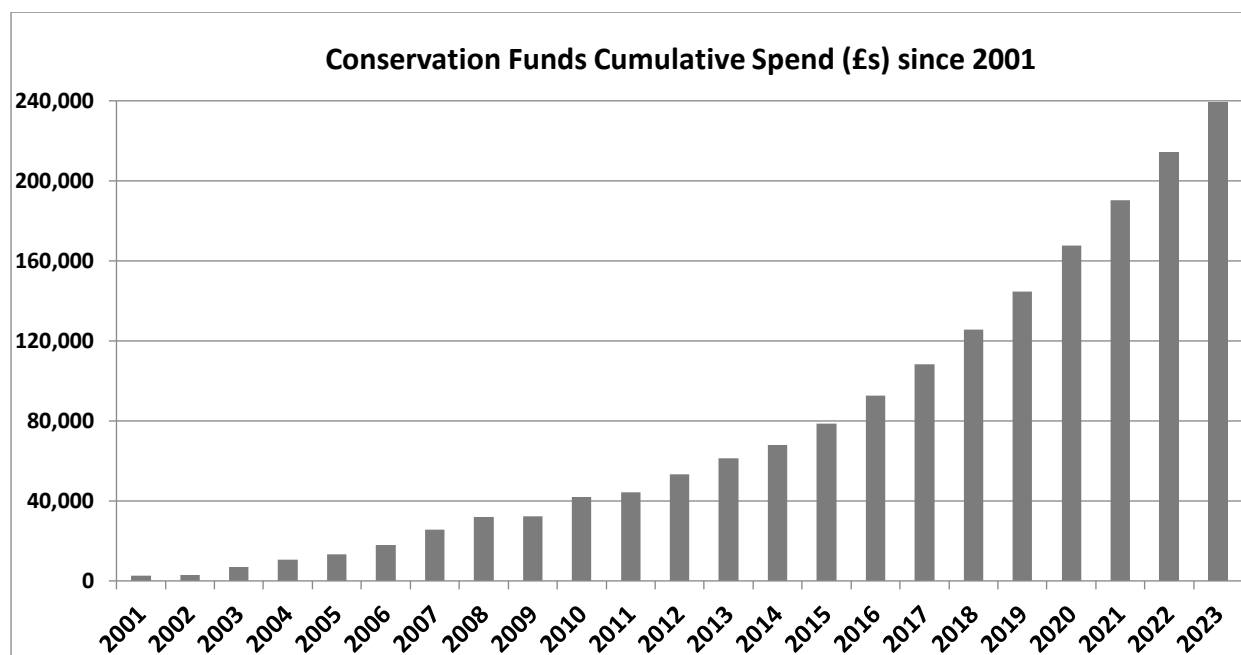
Our following on both Facebook and Twitter continues to rise with over 5,000 followers on each of these key Social Media sites. Converting these to memberships is a priority for us going forward.

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Conservation Funds

The 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 seven years!



Since the year 2000, OSME has made conservation and research grants nearing £240,000 to projects across our region and we are delighted that once again we have increased our year-on-year spend.

Grant distribution to date: Middle East 40%, Central Asia 36%, Caucasus 21%, Whole Region 3%

Youth Development Funds

We matched our record spend in 2022 with over £20,000 in grants in this one of our key areas of activity'

Since 2016 we have awarded £77,000 to projects involving young birders in Armenia, Azerbaijan, Cyprus, Egypt, Georgia, Lebanon and Turkey at an average of £8,000 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.

As the Chairman's report confirmed once again our investment from the Conservation, Youth and Trevor Poyser Funds reached over £50,000 pounds in 2023.

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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.

As ever, administration costs were well controlled and we will always strive to keep these to a minimum.

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 2023, with unrestricted funds on the balance sheet of £165,923, 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.

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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

October 26th 2024

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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 – Charity number 282938

I report to the trustees on my examination of the accounts of the above-named charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and Fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Michael C. Jennings
27th June 2024

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Statement of Financial Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from:				
<u>Donations and legacies</u>				
Donations from members	3,876	-	3,876	4,103
Gift Aid tax refund	-	-	0	4,596
Fund donations	-	41,468	41,468	35,193
Other donations	3,038	-	3,038	577
Legacies	129,576	-	129,576	-
<u>Charitable activities</u>				
Subscriptions	11,690	-	11,690	11,235
Gift Aid tax refund	4,558	-	4,558	909
Sale of publications	-	-	0	-
Donations from Corporate Sponsors	2,800	-	2,800	350
<u>Other trading activities</u>				
Fundraising events	-	-	0	-
<u>Investments</u>				
Bank and other interest	652	-	652	55
Total	<u>156,190</u>	<u>41,468</u>	<u>197,658</u>	<u>57,017</u>
Expenditure on:				
<u>Raising funds</u>				
Cost of sales - goods bought in	-	-	0	-
Fundraising costs	-	2,583	2,583	5,492
<u>Charitable activities</u>				
Conservation Fund grants	-	50,380	50,380	50,435
Conservation projects	-	-	0	-
Production of journal <i>Sandgrouse</i>	10,091	-	10,091	13,649
<u>Support costs</u>				
Postage of journal <i>Sandgrouse</i>	6,140	-	6,140	4,153
Support costs	3,466	-	3,466	2,358
Bank charges	1,386	-	1,386	1,591
Total	<u>21,084</u>	<u>52,962</u>	<u>74,046</u>	<u>77,678</u>
Net Income/(Expenditure)	135,107	(11,495)	123,612	(20,661)
Transfer between funds	-	-	0	-
Net movement in funds	135,107	(11,495)	123,612	(20,661)
Total funds brought forward	30,816	40,498	71,314	91,975
Total funds carried forward	<u>165,923</u>	<u>29,003</u>	<u>194,927</u>	<u>71,314</u>

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Balance Sheet

	2023	2022
Fixed assets:	£	£
Equipment	-	-
Current assets:		
Stocks	-	-
Debtors		201
Cash		
- current account	747	-
- deposit account	74,180	70,032
- term deposit account	120,000	-
Total current assets	194,927	70,233
Creditors: amounts falling due within one year		
Deferred income - pre-paid subscriptions	11,095	13,120
Grants awarded but not yet paid	-	-
Other creditors		1,695
Sub total	11,095	14,815
Creditors: amounts falling due after one year		
Deferred income - pre-paid subscriptions	11,700	12,620
Provision for activities and liabilities	(22,795)	(28,516)
Net current assets	194,927	71,314
Funds:		
General Fund	165,923	30,816
Restricted Funds	29,003	40,498
	194,927	71,314

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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 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

<u>From Conservation Funds:</u>	<u>£</u>
Wintering Little Bustard Survey, Azerbaijan	2,115
Little Bustard in Chuy Valley, Kyrgyzstan	2,500
Tagging Egyptian Vultures in Uzbekistan	3,500
Batumi Raptor Count match funding, Georgia	2,681
Sociable Lapwing stopover monitoring in Uzbekistan	4,996
Besh Barmag Migration monitoring, Azerbaijan	1,944
Surveys of migrating Sociable Lapwing in Central Asia	4,500
Impact of power lines on the Saker Falcon, Kyrgyzstan	3,000
Migration of the Northern Bald Ibis, Turkey	4,900
	<u>30,136</u>

From Youth and Community development Funds:

	<u>£</u>
Eymir bird migration study, Turkey	3,400
Avian ecology school, Turkey	2,800
Galala observatory raptor count, Egypt	4,000
Travel bursary Melisa Soylyuer, Turkey to EOC 2023 Sweden	300
Building management capacity at Besh Barmag, Azerbaijan.	1,944
Kuskor youth bird camp, Northern Cyprus	1,800
Scientific training in bird monitoring, Egypt	2,000
Young falconers bird camp, Poti, Georgia	2,000
Aswan bird camp, Egypt	2,000
	<u>20,244</u>

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Notes to the Financial Statements

3. 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.

4. Employees

The Charity has no paid employees.

5. Taxation

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

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6. Movement in Funds

	Brought Forward	Income 2023	Expenditure 2023	Transfers In	Transfers Out	Carried Forward
<u>Unrestricted Funds</u>	33,303	26,615	23,666	1,120	6,680	30,691
<u>Legacies</u>	0	129,576	0			129,576
<u>Restricted & Designated Funds</u>						
Birds of the Middle East Fund	2,887	84	0			2,971
Trevor Poyser Fund	15,934	0	4,900			11,034
Supported Membership Fund	0	1,120	0		1,120	0
Bird Conservation/UzSPB Fund	0	4,980	4,996	16		0
<u>Conservation Funds</u>						
Conservation Fund - General	0	0	1,081	1,081		0
Conservation Fund - March Conservation	14,916	12,234	10,559	4,000	9,344	11,248
Conservation Fund - Anonymous	0	7,000	7,000			0
James Goodhart Fund	1,600	0	1,600			0
OMAN Fund	2,407	0	0			2,407
<u>Youth and Community Funds</u>						
Youth and Community - General	0	50	1,632	1,582		0
Youth and Community - March Conservation	0	7,000	9,344	9,344		7,000
Youth and Community - Nautica	0	4,000	4,000			0
Youth and Community - Anonymous	268	5,000	5,268			0
Restricted & Designated Funds Total	38,012	41,468	50,380			34,659
Total Funds	71,314	197,659	74,046	17,143	17,143	194,927

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9. 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.

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. It is maintained to fund future updates and improvements.

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 Conservation Fund (Restricted)

This fund was set up to provide awards to projects funded by The March Conservation Fund.

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 2023, no such projects had been identified.

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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 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.