

Registered Charity Number: 1081826

LIPU - UK
Trustees' Report and Accounts
for the year ended
30 June 2017

Wright Vigar Ltd
Chartered Accountants
And Business Advisers
15 Newland
Lincoln
LN1 1XG

LIPU - UK

**Trustees' Report and Accounts for the
Year ended 30 June 2017**

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**Trustees Annual Report for the
Year ended 30 June 2017**

The Trustees present their Report together with the Financial Statements of the Charity for the year ended 30 June 2017.

LIPU-UK, c/o Fernwood, Doddington Road, Whisby, Lincs, LN6 9BX is registered with the Charity Commission (No 1081826) and is constituted by a Deed of Trust.

The charity is administered by trustees who form an Executive Committee. Committee members during this financial year were:

Chairman:	Miss Patricia Dugard
Secretary/Treasurer:	Mr David Lingard
Members:	Mr Anthony Gdula Mrs Shirley Lingard
Independent Examiner:	Jack O'Hern FCA Wright Vigar Ltd, Chartered Accountants and Business Advisors 15 Newland Lincoln LN1 1XG

Aims and objectives

LIPU was founded in Italy in 1965 and, in 1989, a British section, LIPU-UK, was formed and based initially in Chelmsford. In 2000, LIPU-UK was registered in England as a charity. Its objectives remain unchanged and consist of providing financial support and any other assistance which will further the aims of LIPU in its work of bird protection and conservation. Each year, the British section agrees with LIPU directors in Parma a set of projects for which it commits to raise funds and those funds are transferred to Italy in June at the end of the financial year.

Public Benefit

Italy has a poor record of compliance with European Directives regarding protection of wildlife, habitat and biodiversity and any improvement will bring a clear benefit to the citizens of Europe. LIPU-UK has complied with the requirements of the Charities Act 2011 in having due regard to public benefit guidance published by the Charity Commission.

Your Trustees

There has again been no change in personnel since last year's Annual Report, though Tony Gdula has stood down as chairman and been replaced by Pat Dugard. Trustees are appointed usually, but not exclusively, from the membership of LIPU-UK and are offered induction training by the Secretary and/or other trustees prior to their first attendance at a trustees' meeting. We welcome enquiries from anyone who feels he/she might want to join us – it won't take up much of your time.

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Projects in progress 2017

The year saw funding for:

a) Anti-poaching

The anti-poaching camp on Messina Strait ran from 22 April to 6 May. Each week 4 volunteers and a staff member patrolled the key areas for raptor migration. SE winds during the first week kept the birds far from the coast and safe. SW winds in the second week caused the usual migration pattern with the birds reaching the Tyrrhenian coast in Calabria. No shots were heard by LIPU volunteers but 3 poachers were arrested by the Carabinieri. After the merging of the Forestali with the Carabinieri, the latter have committed to be present in Calabria during migration. This is only after intense lobbying by the LIPU president, and a formal agreement between LIPU and the Carabinieri has now been signed to coordinate activities on illegal killing of birds. A national anti-poaching plan has recently been approved and LIPU will be monitoring its implementation.

As usual, volunteers at this year's camp were in close touch with the scientific camp on the Sicilian side (providing information on the flow of birds), and with the Carabinieri.

Winter camps in Sardinia were also organised and 10 poachers were prosecuted between mid-January and mid-February. Between 2012 and 2016 the number of traps per km has fallen from 85 to 21.

b) Raptor Migration

Raptor monitoring ran from 20 March to 20 May, simultaneously at 2 sites in the Peloritani mountains. Two people worked full-time on this, and two more from a twin project completed the scheme.

c) Bonelli's Eagle protection, Sicily

In the spring of 2017 5 camps were held to protect nesting eagles, 2 of them run by LIPU, and an additional 2 camps were organised through a Life project. Both adults from one nest disappeared early on; there are several hypotheses but no supporting evidence for any of them. Preliminary reports suggest 27-28 chicks fledged or are about to. There were more than 40 pairs in Sicily (a few more than in 2016).

d) Bird Hospitals

LIPU-UK has, for many years, helped various LIPU bird hospitals, or Recovery Centres, with the provision of consumable items but this year there was a need for more substantial assistance and this was agreed by your trustees. The provision of extra funding prevented the closure of at least one of the Recovery Centres and LIPU has gratefully acknowledged the help provided.

e) Red-footed falcon

The first birds reached Parma at the end of April (this is where most of the Italian population is). LIPU monitored a large proportion of the breeding population in the province. All nest boxes and crows' nests were checked for occupancy and there were about 120 fledglings, an improvement on 2016 when 100 were counted.

f) Further Projects

The phenology of hutable thrushes has been postponed: there are rumours that the EU Commission will reopen this debate, and meanwhile the project is on standby. Funding currently allocated by LIPU-UK for this will be diverted to provide a little extra for the red footed falcon and raptor migration projects, and for updating IBA data.

Trustees Annual Report for the Year ended 30 June 2017

Website revision

After lengthy discussion, the committee decided to take advantage of a good offer from FCS Websites to get the website overhauled. There is still a little more work to be done but we hope this will result in some new members in the future.

Financial Review

a) Income

At the end of the financial year we had received £51,294. Again, given the constant decline in membership and very low interest rates, this has to be seen as an excellent result.

b) Expenditure

This was £6,651, representing 12.96% of income. LIPU-UK has an informal, desirable target of 10%. The higher ratio this year is largely due to investment in the website and ongoing very low interest rates.

Financial Reserves

At the year end the charity had total reserves of £227,648, represented by £227,648 of unrestricted funds and £nil of restricted funds.

The net funds of LIPU-UK are allocated into three different categories: Restricted Funds, Unrestricted Funds and Designated Funds.

- Restricted Funds consist of money which has been given to LIPU-UK to be used for a specific purpose.
- Unrestricted Funds are funds which can be spent on anything which furthers the objectives of LIPU-UK.
- Designated Funds/Reserves are funds which have been earmarked for use in a particular way and these can include funds which are Restricted or Unrestricted.

LIPU-UK maintains two Designated Funds:

- A Business Reserve – that is the Trustees' estimation of the prudent level of funds needed to guard against any potential liquidity problem that might arise if income unexpectedly dried up and financial commitments had to be met. Its level is set after an annual review and currently it amounts to £10,000. The Business Reserve is made up solely of Unrestricted Funds.
- The Project Reserve – a fund created to hold any surplus funds which may accrue. This fund may be spent on any project which has the approval of the LIPU-UK trustees after discussion with the Conservation Director of LIPU. The Project Reserve consists solely of Unrestricted Funds.

Risks to the Charity

a) Financial.

We continue to feel that the complication of several deposit accounts is a necessary safeguard for LIPU-UK funds. Balances, wherever possible, are maintained below £75,000 with each financial institution, though this may change now that the limit guaranteed by the FSCS scheme has been returned to £85,000. The search for safe accounts offering generous rates of interest continues. We indulge in no speculation about the implications of Brexit on the pound/euro/savings/etc.

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b) Membership.

The slow decline in numbers goes on relentlessly. This year we were joined by 18 new members but sadly we still have to report a nett loss of 17 in the last twelve months (down to 716 from 733).

We are hoping that the new website will attract more members over the next year. Talks given by David Lingard (secretary) continue to be our most successful means of reaching out: 12 of the 18 new members in the last year have joined after hearing one of David's talks.

Acknowledgements

We continue to believe that the work of LIPU-UK has a very positive effect in Italy, where conservationists work in a difficult environment. The bulk of this UK work is still largely down to David Lingard, our Secretary/Treasurer, and his wife Shirley (fellow trustee). As always, I am sure that all LIPU supporters are hugely grateful to them for their many hours of dedication. David's efforts are not only on the administration but also the talks which are our main outreach.

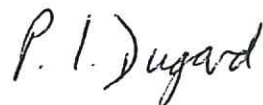
We are also grateful to the team of translators, who continue to deliver the good news from Italy.

Understandably, since none of us lasts forever, the search for someone to take over the reins becomes more of a priority. This year is LIPU's 52nd – and sadly, we are still needed.

Please, if anyone out there feels they can spare some time to maintain LIPU-UK's contribution, do let us know. You might well enjoy the experience of a closer connection to LIPU.

Summary

Again this year, charities have been in the news for the wrong reasons: bullying, intimidation, gross misuse of funds...no surprise then that so many people are reluctant to commit to worthy causes. Ours is a small charity, and we are keen to see that money raised goes where it is most needed, so I strongly recommend a thorough reading of the latest Ali (summer 2017). Thanks to you, our LIPU-UK supporters, we continue to make a real impact. Thank you for making that difference.



Pat Dugard Chairman – LIPU-UK

Date: 28 October 2017

**Receipts and Payments Account
for the Year ended 30 June 2017**

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Receipts				
Legacies	1,000	-	1,000	-
Subscriptions and donations	17,262	22,124	39,386	40,423
Annual draw	2,553	-	2,553	3,434
Gift aid	<u>6,461</u>	<u>-</u>	<u>6,461</u>	<u>7,772</u>
	27,276	22,124	49,400	51,629
Deposit account interest	<u>1,894</u>	<u>-</u>	<u>1,894</u>	<u>2,977</u>
Total receipts	<u>29,170</u>	<u>22,124</u>	<u>51,294</u>	<u>54,606</u>
Payments				
Project funding	17,851	22,124	39,975	67,545
Bank charges	14	-	14	22
Newsletter production	2,060	-	2,060	2,267
Travel	-	-	-	531
Postage	1,641	-	1,641	1,320
Annual draw	920	-	920	899
Trustees' meetings	75	-	75	255
Independent examination	606	-	606	588
Stationery	177	-	177	54
Advertising and promotion	862	-	862	20
Miscellaneous administration	251	-	251	336
Insurance	45	-	45	43
Total payments	<u>(24,502)</u>	<u>(22,124)</u>	<u>(46,626)</u>	<u>(73,880)</u>
Nett cash inflow / (outflow)	4,668	-	4,668	(19,274)
Balance at beginning of year	<u>222,980</u>	<u>-</u>	<u>222,980</u>	<u>242,254</u>
Balance at end of year	<u>227,648</u>	<u>-</u>	<u>227,648</u>	<u>222,980</u>

Statement of Assets and Liabilities at 30 June 2017

	Unrestricted £	Restricted £	2017 Total £	2016 Total £
Monetary Assets				
Cash in hand	30	-	30	34
Cooperative Bank Account	1,441	-	1,441	5,773
Other cash at bank	146	-	146	111
Cash on Deposit	<u>226,031</u>	<u>-</u>	<u>226,031</u>	<u>217,062</u>
	227,648	-	227,648	222,980
Fixed Assets				
Franking machine – Net book value	<u>477</u>	<u>-</u>	<u>477</u>	<u>572</u>
	477	-	477	572
Other Assets				
Bond interest	-	-	-	157
Gift Aid debtor	<u>2,088</u>	<u>-</u>	<u>2,088</u>	<u>1,624</u>
	2,088	-	2,088	1,781
Liabilities				
Accruals – independent examination	<u>624</u>	<u>-</u>	<u>624</u>	<u>606</u>
	624	-	624	606

The financial statements on pages 5 and 6 were approved by the trustees on 28 October 2017

P. I. Dugard

Pat Dugard

Chairman

Notes to the financial statements**1. Accounting convention**

This year and for future years the Trustees have decided to adopt the Receipts & Payments method in preparing the Financial Statements. Therefore "Income" on the previous page does not include the Gift Aid debtor shown as an asset above, and "Expenditure" does not include the accrual for the Independent Examiner's fee for the year.

The Trustees consider that this is appropriate for an organisation the size of LIPU-UK and ensures that the financial statements are easily understood by the members and other users.

2. Movement in funds

	At 1.7.16 £	Net movement in funds £	Transfers between funds £	At 30.6.17 £
Unrestricted funds				
Business reserve	10,000	-	-	10,000
Project reserve	<u>212,980</u>	<u>4,668</u>	<u>-</u>	<u>217,648</u>
	222,980	4,668	-	227,648
Restricted funds				
Restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>222,980</u>	<u>4,668</u>	<u>-</u>	<u>227,648</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
Business reserve	-	-	-	-
Project reserve	<u>29,170</u>	<u>(24,502)</u>	<u>-</u>	<u>4,668</u>
	29,170	(24,502)	-	4,668
Restricted funds				
Restricted funds	<u>22,124</u>	<u>(22,124)</u>	<u>-</u>	<u>-</u>
	<u>22,124</u>	<u>(22,124)</u>	<u>-</u>	<u>-</u>
Total funds	<u>51,294</u>	<u>(46,626)</u>	<u>-</u>	<u>4,668</u>

**Independent Examiner's Report to the Trustees of LIPU - UK
For the year ended 30 June 2017.**

I report on the accounts of the Trust for the year ended 30 June 2017 which are set out on pages 5,6 and 7.

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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the 2011 Act);
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

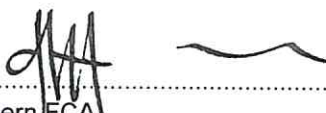
Basis of Independent Examiner's statement

My examination was carried out in accordance with 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 the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the Trustees have not met the requirements to ensure that:
 - proper accounting records are kept in accordance with section 130 of the 2011 Act; and
 - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


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J O'Hern FCA
Wright Vigar Limited
Statutory Auditors and Business Advisors
15 Newland
Lincoln
LN1 1XG

Date: 6 November 2017