

Registered Charity Number: 1081826

LIPU - UK
Trustees' Report and Accounts
for the year ended
30 June 2018

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 2018**

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**Trustees Annual Report for the
Year ended 30 June 2018**

The Trustees present their Report together with the Financial Statements of the Charity for the year ended 30 June 2018.

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 Matt Hines Mrs Shirley Lingard Ms Lesley Tompkins
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

Since last year's Annual Report we have been sad to lose Tony Gdula as a trustee, though he remains a supportive member, and we are grateful for his work over many years. However we were very pleased to welcome two new trustees in January, Matt Hines and Lesley Tompkins, and we look forward to working with them in the future. 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 2018

The year saw funding for:

a) Anti-poaching and raptor migration: € 25,000

During the LIPU annual Assemblea a high level conference on illegal killing of birds was organised, involving top officers of the Carabinieri and many other NGOs that work on the problem. The implementation of a national strategic plan to fight illegal killing of birds is showing promising signs of progress. The new Minister of the Environment, Hon. Sergio Costa, a Generale dei Carabinieri, is very keen on fighting illegality. His relationship with LIPU President is very close. The conference has provided a very useful opportunity for coordinating LIPU work in the blackspot areas with other organisations. For example, WWF is very active in Sicily and in the Po Delta, where LIPU also plans to expand activities. The Committee Against Bird Slaughter (CABS, based in Germany) is still active in the Brescia area. In the meantime, LIPU activities on the ground are proceeding nicely and a new LIFE project involving several Mediterranean partners of BirdLife is going to start in September.

Meanwhile the camp on the Straits of Messina ran from 21 April to 12 May with 12 volunteers and a staff coordinator. There was a large flow of migrating birds for the whole three weeks, with only one poacher charged. This is another story of cautious success. During their visit your trustees David and Shirley Lingard heard not a single shot in the Peloritani Mountains above Messina and met a number of anti-poaching patrols.

The camp was a week longer than usual, and in that week 6800 raptors migrated through the area. In Sicily two people who were carrying out the scientific part of the programme provided updates on large flocks crossing the Strait.

LIPU would like to form a local group of volunteers, which would complement the efforts of the Carabinieri and the volunteers who work at the camp.

b) Bonelli's Eagle protection, Sicily: €5,000

Preliminary reports suggest that the number of chicks fledged this year will be at least 40, and this is down to the dedication and hard work of volunteers supported by LIPU and other conservation groups. We are proud to have contributed to the increasing success of this project over the last few years.

One site was visited by your trustees David and Shirley Lingard and they were very heartened that the LIPU volunteer had been approached by local farmers and shepherds. One explained they wanted to play a part in protecting "our" eagles.

c) Bird Hospitals: €7,000

LIPU-UK has, for many years, helped various LIPU bird hospitals, or Recovery Centres, with the provision of consumable items and this year we supported these centres again.

d) Sardinia: €6,000

Sardinia is receiving more attention, and volunteer patrols regularly go out to find and destroy traps. They are making steady progress and the poachers are being forced further and further back into the hills. The Carabinieri are committed to the cause at the highest level.

Gigliola Magliocco (manager of the Torrile reserve near Parma), is leading another "hearts and minds" exercise here. She holds camps when she is not out in the field leading anti-poaching efforts, and she now has children and young adults going out with the volunteer patrols to find and destroy traps.

A new Sardinia project began with comprehensive monitoring of Kentish plover between 10th and 20th of May, and in some areas, continuing until the beginning of June.

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e) Red-footed Falcon: €3,000

Video cameras have been placed in the nest boxes to study the diet of the RF falcons. An estimated 80-85 pairs have bred this year, an encouraging increase from 70 last year.

f) Huntable Species of European Concern: €4,000

We continue to support the LIPU fight to exclude from the huntable list species including Turtle Dove, Lapwing and Skylark. LIPU collected about 50,000 signatures calling for a ban on hunting the Skylark. Advocacy, campaigning and legal work continue.

g) Vulture feeding

Vultures are in trouble worldwide, and just before the June trustees' meeting we were asked to help with setting up a feeding station for Egyptian Vultures in Puglia – the only area where this bird breeds in Italy. The sum needed was €2,500 and the trustees were happy to add this sum to the projects already described.

Website revision

The new website is complete and donations made through it have already paid for the first year of maintenance. We hope this evidence of interest will translate to an increase in membership in the longer term.

Financial Review

a) Income

At the end of the financial year we had received £51,869. 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 £7,581, representing 14.62% of income. Very low interest rates have again contributed to exceeding our informal target of 10%. We have also decided to pay petrol or train ticket expenses for trustees travelling to the face-to-face meeting in June, rather than expecting trustees to cover most of the cost themselves. Also this year we part funded travel to Italy for two trustees to attend the LIPU Assemblée and see some of the projects we have funded.

Financial Reserves

At the year end the charity had total cash reserves of £204,997, represented by £204,997 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, normally this is money given in response to the annual appeal.
- 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.

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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. Because interest rates are so low we would like to spend some of the project reserve, which is now considerable, and are in regular discussions with the Conservation Director. This year we have extended support to projects in Italy to a net outflow of £22,651 and will consider a similar level of support in future.

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 £85,000 with each financial institution, now that the limit guaranteed by the FSCS scheme has been returned to this level. 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.

b) Membership.

The slow decline in numbers goes on relentlessly but in the face of that the generosity of our supporters is amazing and gratefully acknowledged. This year for the first time membership has fallen below 700. 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 a wider audience.

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.

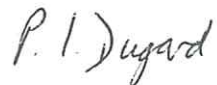
We are also grateful to the team of translators, who continue to deliver the good news from Italy.

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.

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Summary

We often hear about charities for the wrong reasons: cold calling, 'chugging', harassment of staff and even of disaster victims...so no surprise 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 recommend a reading of the latest Ali (summer 2018) and please look at the new website! Thanks to you, our LIPU-UK supporters, we continue to make a real impact. Thank you for making that difference.

A handwritten signature in black ink that reads "P. I. Dugard". The signature is written in a cursive style with a large initial "P" and "D".

Pat Dugard
Chairman – LIPU-UK

29 October 2018

**Receipts and Payments Account
for the Year ended 30 June 2018**

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Receipts				
Legacies	-	-	-	1,000
Subscriptions and donations	19,098	22,241	41,339	39,386
Annual draw	2,372	-	2,372	2,553
Gift aid	<u>6,314</u>	-	<u>6,314</u>	<u>6,461</u>
	27,784	22,241	50,025	49,400
Deposit account interest	<u>1,844</u>	-	<u>1,844</u>	<u>1,894</u>
Total receipts	<u>29,628</u>	<u>22,241</u>	<u>51,869</u>	<u>51,294</u>
Payments				
Project funding	44,698	22,241	66,939	39,975
Bank charges	26	-	26	14
Newsletter production	2,042	-	2,042	2,060
Travel	506	-	506	-
Postage	2,689	-	2,689	1,641
Annual draw	900	-	900	920
Trustees' meetings	121	-	121	75
Independent examination	624	-	624	606
Stationery	48	-	48	177
Advertising and promotion	579	-	579	862
Miscellaneous administration	-	-	-	251
Insurance	46	-	46	45
Total payments	<u>(52,279)</u>	<u>(22,241)</u>	<u>(74,520)</u>	<u>(46,626)</u>
Nett cash inflow / (outflow)	(22,651)	-	(22,651)	4,668
Balance at beginning of year	<u>227,648</u>	-	<u>227,648</u>	<u>222,980</u>
Balance at end of year	<u>204,997</u>	-	<u>204,997</u>	<u>227,648</u>

*this includes a payment of £11,056 carried over from the previous year.

Statement of Assets and Liabilities at 30 June 2018

	Unrestricted £	Restricted £	2018 Total £	2017 Total £
Monetary Assets				
Cash in hand	74	-	74	30
Cooperative Bank Account	14,870	-	14,870	1,441
Other cash at bank	53	-	53	146
Cash on Deposit	<u>190,000</u>	<u>-</u>	<u>190,000</u>	<u>226,031</u>
	204,997	-	204,997	227,648
Fixed Assets				
Franking machine – Net book value	<u>382</u>	<u>-</u>	<u>382</u>	<u>477</u>
	382	-	382	477
Other Assets				
Bond interest	-	-	-	-
Gift Aid debtor	<u>2,809</u>	<u>-</u>	<u>2,809</u>	<u>2,088</u>
	2,809	-	2,809	2,088
Liabilities				
Accruals – independent examination	<u>642</u>	<u>-</u>	<u>642</u>	<u>624</u>
	642	-	642	624

The financial statements on pages 5 and 6 were approved by the trustees on 29 October 2018.

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 1.7.17 £	Net movement in funds £	Transfers between funds £	At 30.6.18 £
Unrestricted funds				
Business reserve	10,000	-	-	10,000
Project reserve	<u>217,648</u>	<u>(22,651)</u>	-	<u>194,997</u>
	227,648	(22,651)	-	204,997
Restricted funds				
Restricted funds	-	-	-	-
	-	-	-	-
Total funds	<u>227,648</u>	<u>(22,651)</u>	-	<u>204,997</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>29,628</u>	<u>(52,279)</u>	-	<u>(22,651)</u>
	29,628	(52,279)	-	(22,651)
Restricted funds				
Restricted funds	<u>22,241</u>	<u>(22,241)</u>	-	-
	<u>22,241</u>	<u>(22,241)</u>	-	-
Total funds	<u>51,869</u>	<u>(74,520)</u>	-	<u>(22,651)</u>

Independent Examiner's Report to the Trustees of LIPU - UK

I report to the charity trustees on my examination of the accounts of the charity for the year ended (date) which are set out on pages 6 to 7.

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').

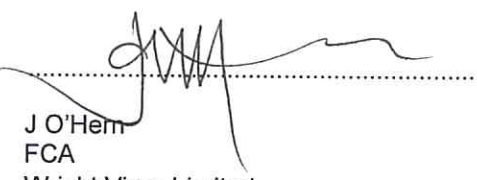
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.



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

29 October 2018