

**Registered Charity Number: 1081826**

**LIPU - UK  
Trustees' Report and Accounts  
for the year ended  
30 June 2019**

**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 2019**

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**Trustees Annual Report for the  
Year ended 30 June 2019**

The Trustees present their Report together with the Financial Statements of the Charity for the year ended 30 June 2019.

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**

There have been no changes in the board of trustees since the last Annual report. 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.

**Trustees Annual Report for the  
Year ended 30 June 2019****Projects in progress 2019**

The year saw funding for:

**1 Bird hospitals €7,000**

Partial funding for the Rome Raptor Recovery Centre has been obtained through a grant from the Peretti Foundation, so most LIPU-UK funds have been allocated to CRUMA and La Fagiana (for medicines, X-rays and food for the birds).

**2 Bonelli's eagle €7,000**

Unfortunately a bird was shot in 2018 and funding has been increased to include rent of a house and 4-wheel drive vehicle to increase the effectiveness of the local project coordinator. This year three surveillance camps were organised, to which LIPU volunteers contributed as usual. Between the three camps, ten pairs of eagles were monitored throughout the reproduction period.

**3 Anti-poaching €15,000**

As well as the camp on the Straits of Messina, work has continued to protect thrushes in Sardinia, Skylarks, Quail and duck in Lesina wetland, and a new project north of Naples where an area of coastal wetland is being restored. This is all work on the frontline, but much is also done behind the scenes. A new investigation of thrushes in captivity will start soon (many are illegally taken from the wild). Also work is ongoing to collect a target 100,000 signatures for a petition to get the Ministry of the Environment to speed up the National Anti-poaching Plan.

**4 Monitoring raptor migration at the Strait of Messina €15,000**

This is an intensive program of monitoring raptor movement, wind direction and intensity, roost sites and poaching incidents, in support of the volunteers at the anti-poaching camp. Observations at 3 sites continued between 15 March and 25 May. Observers are in constant contact with volunteers at the camp.

**5 Red footed falcon €11,000**

Parma has the most important breeding population in Italy, with about 85% of pairs using LIPU nest boxes. The birds depend on agricultural areas for feeding, and this year 4 GPS data loggers have been purchased to collect data on the foraging areas, habitat use and night activities of males and females during the breeding season.

**6 Kentish Plover in Sardinia €6,000**

The Sardinian population is the most important in Italy, and 2018 results indicated a dramatic population crash. Monitoring of about 100 coastal sites has been combined this year with efforts to join beach cleans, which though an admirable development, may jeopardise nesting if done at the wrong place or time. These efforts will continue next year.

**7 Rock Ptarmigan, in the Alps €15,000**

This is an ongoing research project to find out what can be done to help this species as climate change erodes its habitat. It is a difficult species to monitor and methods are being explored while awareness raising and evaluation of the impact of tourism continues.

**Trustees Annual Report for the  
Year ended 30 June 2019**

**8 Monitoring Important Bird Areas, Local Conservation Groups and Key Biodiversity Areas €20,000**

This is part of a global initiative which badly needed additional human resources. The IBA inventory urgently needed updating, local conservation groups needed to be coordinated, and steering of KBAs is needed for LIPU and other NGOs. During the year, the IBAs have been updated and a part time coordinator has been appointed for the LCGs. Two new LCGs have been formed. However the KBAs initiative has not yet got underway in Europe or Italy, so some of the allocated funds are not yet spent.

**9 Lanchetta Michela restoration €8,100**

This was a late request for help with a wetland restoration project. Excavation is complete and some planting has already been done. In autumn planting of shrubs and trees will be completed and an information board will record the contribution of LIPU-UK.

**Recruitment campaign**

After a lengthy debate your trustees decided to embark on a recruiting campaign with Birdwatch magazine. Several previous attempts to increase membership have failed to replace our annual losses due to age and infirmity, so it was with only cautious optimism that we embarked on this one. However, in the first two months 47 people responded, resulting in 15 new members. The rest have been enrolled as 'friends' and some may progress to membership later. Income from the campaign has exceeded the cost by over £500, and we are so encouraged that we shall repeat the exercise in 2020.

None of the trustees is a Facebook enthusiast, but we think this may be a way to reach a younger audience. After another lengthy debate we decided to try recruiting in this way and we shall be monitoring results over the next few months.

**Financial Review**

a) Income

At the end of the financial year we had received £125,815. This includes £70,680 from legacies. Even excluding the generous legacies, given the size of the membership and very low interest rates, this has to be seen as an excellent result.

b) Expenditure

At the end of the financial year we had spent £110,219. Expenditure not including project funding was £7,269, which represents only 5.78% of income. The legacies mentioned above have contributed to our doing better than our informal target of 10%. As last year, we 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.

**Financial Reserves**

At the year end the charity had total cash reserves of £220,593 (2018: £204,997) represented by £220,593 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 only 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.

**Trustees Annual Report for the  
Year ended 30 June 2019**

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 for projects in Italy to a total of €114,100. However, because we have received several generous legacies this year, the total income for the year exceeds this larger than usual level of support for projects in Italy.

**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.

## b) Membership.

Although the membership has declined since the last annual report from 675 to 659, we are happy to report that we are beginning to see an increase in numbers from a low of 650 in February 2019. This we attribute to the recruitment campaign described above.

**Acknowledgements**

This has been a year of successful work by LIPU in Italy, and we are proud that LIPU-UK can contribute to their efforts in a difficult environment. The bulk of the UK work is still largely done by 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 he gives which continue to be an important part of our outreach.

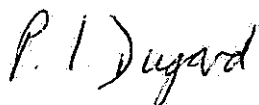
We are also grateful to the team of translators, who continue to deliver the good news from Italy.

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 53<sup>rd</sup> and LIPU-UK's 29<sup>th</sup> – we can look back on significant progress, but we are still needed. If you would like to help us to maintain LIPU-UK's contribution by becoming a trustee, we would love to hear from you.

**Trustees Annual Report for the  
Year ended 30 June 2019**

**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, but we contribute to efforts to make the human presence on the planet more sustainable, so I recommend a reading of the latest Ali (Summer 2019) and please look at the website! 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

21 October 2019

**Receipts and Payments Account  
for the Year ended 30 June 2019**

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>Receipts</b>				
Legacies	70,680	-	70,680	-
Subscriptions and donations	17,728	25,053	42,781	41,339
Annual draw	2,883	-	2,883	2,372
Gift aid	<u>6,992</u>	<u>-</u>	<u>6,992</u>	<u>6,314</u>
	98,283	25,053	123,336	50,025
 Deposit account interest	 <u>2,479</u>	 <u>-</u>	 <u>2,479</u>	 <u>1,844</u>
<b>Total receipts</b>	<b><u>100,762</u></b>	<b><u>25,053</u></b>	<b><u>125,815</u></b>	<b><u>51,869</u></b>
<b>Payments</b>				
Project funding	77,897	25,053	102,950	66,939
Bank charges	14	-	14	26
Newsletter production	1,949	-	1,949	2,042
Travel	192	-	192	506
Postage	1,445	-	1,445	2,689
Printing	782	-	782	-
Annual Draw	889	-	889	900
Trustees meetings	247	-	247	121
Independent Examination	642	-	642	624
Stationery	191	-	191	48
Advertising, website & promotion	872	-	872	579
Insurance	46	-	46	46
 <b>Total payments</b>	 <b><u>(85,166)</u></b>	 <b><u>(25,053)</u></b>	 <b><u>(110,219)</u></b>	 <b><u>(74,520)</u></b>
 Net cash inflow / (outflow)	 15,596	 -	 15,596	 (22,651)
 Balance at beginning of year	 <u>204,997</u>	 <u>-</u>	 <u>204,997</u>	 <u>227,648</u>
 Balance at end of year	 <u>220,593</u>	 <u>-</u>	 <u>220,593</u>	 <u>204,997</u>



**Statement of Assets and Liabilities at 30 June 2019**

	Unrestricted £	Restricted £	2019 Total £	2018 Total £
<b>Monetary Assets</b>				
Cash in hand	18	-	18	74
Cooperative Bank Account	5,466	-	5,466	14,870
Other cash at bank	102	-	102	53
Cash on Deposit	<u>215,007</u>	-	<u>215,007</u>	<u>190,000</u>
	220,593	-	220,593	204,997
<b>Fixed Assets</b>				
Franking machine – Net book value	<u>286</u>	-	<u>286</u>	<u>382</u>
	286	-	286	382
<b>Other Assets</b>				
Gift Aid debtor	<u>3,186</u>	-	<u>3,186</u>	<u>2,809</u>
	3,186	-	3,186	2,809
<b>Liabilities</b>				
Accruals – independent examination	<u>660</u>	-	<u>660</u>	<u>642</u>
	660	-	660	642

The financial statements on pages 6 and 7 were approved by the trustees on 21 October 2019.

*P. 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. Related party disclosures**

During the year, Pat Duggard, a trustee of the Charity, was reimbursed £104.15 for travel expenses. Lesley Tomkins, a trustee of the Charity, was reimbursed £49 for travel expenses. David Lingard, a trustee of the Charity, was reimbursed £37.60 for travel expenses. All travel expenses reimbursed by the charity were in relation to the trustees meeting held on 19<sup>th</sup> June 2019. £56.55 was reimbursed to the Trustees in relation to the trustee meeting expenses.

**3. Movement in funds**

	At 1.7.18 £	Net movement in funds £	Transfers between funds £	At 30.6.19 £
<b>Unrestricted funds</b>				
Business reserve	10,000	-	-	10,000
Project reserve	<u>194,997</u>	<u>15,596</u>	-	<u>210,593</u>
	204,997	15,596	-	220,593
<b>Restricted funds</b>				
Restricted funds	-	-	-	-
	-	-	-	-
<b>Total funds</b>	<u>204,997</u>	<u>15,596</u>	-	<u>220,593</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Business reserve	-	-	-	-
Project reserve	<u>100,762</u>	<u>(85,166)</u>	-	<u>15,596</u>
	100,762	(85,166)	-	15,596
<b>Restricted funds</b>				
Restricted funds	<u>25,053</u>	<u>(25,053)</u>	-	-
	<u>25,053</u>	<u>(25,053)</u>	-	-
<b>Total funds</b>	<u>125,815</u>	<u>(110,219)</u>	-	<u>15,596</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 30 June 2019 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').

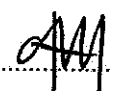
I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**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'Herr FCA  
Wright Vigar Limited  
Statutory Auditors and Business Advisors  
15 Newland  
Lincoln  
LN1 1XG

21 October 2019