

**LIPU UK**  
**TRUSTEES' ANNUAL REPORT AND ACCOUNTS**  
**for the year ended 30 June 2023**

Registered Charity Number 1081826

NG Community Accounting Services  
Jubilee House, Doddington  
Lincoln  
LN6 4RS

## Contents

	Page
Trustees and Other Information	1
Trustees' Annual Report	2-11
Independent Examiner's Report	12
Receipts and Payments Account	13
Statement of Assets and Liabilities	14
Notes to the Accounts	15

## Trustees and Other Information

### Information

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.

### Trustees

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

Matthew Hines	Chair Person
David Lingard	Secretary/Treasurer
Patricia Dugard	Member
Shirley Lingard	Member
Lesley Tompkins	Member

### Independent Examiner

Nicole Gray (MAAT)  
NG Community Accounting  
Jubilee House  
Lincoln Road  
Doddington  
LN6 4RS

## **Trustees Report**

### **for the Year Ended 30th June 2023**

The Trustees present their Report together with the Financial Statements of the Charity for the year from 1 July 2022 to 30 June 2023.

#### **Objective and Aims**

The object of the Charity is to further the charitable works of Lega Italiana Protezione Uccelli (LIPU) by making grants or providing such other assistance as the executive committee shall from time to time determine.

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, both within and outside of the European Community. 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 been no change in personnel or offices since last year's Annual Report.

Trustees are appointed by the Executive Committee 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.

#### **Project progress in 2022/23**

This year's report on achievements is based on information provided by Claudio Celada, LIPU Nature Conservation Director, notably reports to the LIPU-UK Trustees' meetings.

#### **1) Bird Hospitals**

LIPU-UK has, for many years, helped various bird hospitals, or Recovery Centres, with the provision of consumable items; in some years more substantial funding has been provided to selected centres, depending on what funding is (or is not) available from other sources such as local government. In 2022/23, LIPU-UK funds (**€7,000**), were again provided to support this important work. A further commitment of €7,000 has been made for 2023/24.

## **2) Protecting Bonelli's Eagle and Lanner Falcon nesting sites, Sicily.**

Over the past year, LIPU has continued to monitor the nests of the two species in a number of Sicilian provinces. In 2022/23, LIPU-UK funds (**€2,000**), were again provided to support this important work. A further commitment of €5,000 has been made for 2023/24.

## **3) Anti-Poaching activities**

LIPU-UK provided **€7,000** to support anti-poaching activities in Southern Sardinia and Messina. A further commitment of €10,000 has been made for 2023/24. A new pan-Mediterranean project on illegal killing of birds started in January 2023 and will boost cooperation between LIPU and other Mediterranean BirdLife partners. LIPU's Conservation Director gave a detailed report on recent efforts to the February Trustees' meeting which is reproduced here in its entirety:

### Southern Sardinia

*A surveillance and support camp for the Carabinieri Forestali was organised in December 2022, in which three LIPU volunteers took part. The main activity was to monitor and control the starling roost, which is regularly targeted by poachers. Thanks to this activity and the investigation activity of the Carabinieri Forestali, three bird poachers were reported and 135 dead Starlings were seized; in the subsequent investigation activity, 6 tortoises were found and seized in violation of CITES regulations.*

*Volunteers also explored areas of the Mediterranean maquis to find possible bird-trapping sites in preparation of the anti-poaching activities to be conducted in February 2023.*

### Po Delta

*The Po Delta is one of the largest and most important wetlands in Europe. The area is particularly important for nesting, spring and autumn migration, and wintering of numerous aquatic bird species. The main problem in the Po Delta is hunting with electronic decoys and the killing of protected species in winter. Since 2020 LIPU has been cooperating with the Law Enforcement Agencies (LEA) to combat these crimes.*

*Two services were organised in December and January. The first one with the Rovigo Provincial Police resulted in 4 people being charged for hunting with prohibited means (electronic decoys). Four rifles and two electronic decoys were seized.*

*The second service was held in January in cooperation with the Carabinieri Forestali, 6 people were reported for hunting with prohibited means (electronic decoys) and mistreatment of animals (they also used live ducks with clipped wings as decoys). Five rifles, three electronic decoys, 40 live and dead ducks (Teal and Mallard) were confiscated.*

### Lombardy-Veneto Pre-Alps

*The Lombardy-Veneto Pre-Alps are a very large and important area for the passage of migrants, especially passerines, in autumn. Here, the small birds concentrate in the valleys in almost obligatory passages. It is precisely during this period, which also coincides with the hunting season, that poachers use traps and nets to capture passerines, especially Robin, for gastronomic use in this black spot. Electronic lures, which are strictly prohibited, are also widely used during hunting, in addition, the use of manipulated and falsified bird rings as live decoys is also widespread. Since 2020, LIPU has been cooperating with the LEAs to combat these crimes.*

*Two types of intervention were organised this year. The first one was held in early September, on this occasion our volunteers supported the forest police for 6 days in activities against illegal bird trapping. In the course of the operation, 7 persons were reported, 200 traps and 5 rifles were confiscated, 200 dead birds (Pied Flycatcher, Chaffinch, Robin, Siskin) and 70 live birds (Song Thrush, Blackbird, Fieldfare, Tree Pipit) were also seized.*

*From 3 October to 7 November, Operation Robin was conducted by the Carabinieri Forestali. Our volunteers supported the patrols of the Carabinieri Foresters on a daily basis; checks were carried out on bird trapping sites and at hunting posts to control live decoys. A total of 144 people were reported, 105 rifles, 8500 rounds of ammunition, 1600 traps, 179 nets, 45 electronic decoys, 1436 live birds (Song Thrush, Redwing, Fieldfare, Blackbird, Brambling, Chaffinch, Dunnock, Robin), 1900 dead birds (all passerines) were seized.*

*In both operations the volunteers supported the Carabinieri Forestali with the recognition of bird species, the measurement of recognition rings in order to discover tampered ones, with technical instrumentation (drone and camera traps).*

*In addition to this activity, support was provided to the Forestry Carabinieri in the control of 3 farms, where 500 birds were seized (Song Thrush, Redwing and Fieldfare) and 4 people were reported. A control was also carried out at the Reggio Emilia bird fair where 4 Goldfinches and 2 Bullfinches were seized and 4 persons reported.*

*In addition, support was given to the Varese Provincial Police for a control at a trapping site which led to the seizure of 5 nets, 35 live birds (Chaffinch, Siskin, Crested Tit, Nightingale, Blackbird) and the prosecution of a person.*

### Campania Coast

*The coasts of Campania, between Naples and Caserta, are characterised by the presence of many artificial lakes used for hunting, but also used extensively for poaching. Many migrating waterfowl are concentrated here in the winter period, the use of electronic lures and the killing of protected species are the most frequent offences. The capture of goldfinches and the hunting of thrushes and larks with electronic decoys is also widespread. Thanks to LIPU's work, a large area of artificial lakes has been saved from poachers and is now part of a regional nature reserve. Both in Naples and Caserta there is a team of LIPU voluntary wardens who are very active in the fight against poaching.*

*LIPU voluntary guards will organise at least 15 of surveillance services in close collaboration with the Carabinieri Forestali, in real joint patrols. The services will be organised to repress some of the most common crimes in the area (use of electronic lures, traffic of goldfinches).*

*The aim is to consolidate cooperation with the Carabinieri, and to create a working method that can be repeated over the years in order to improve and rationalise efforts on the control of poaching.*

#### Rome Province

*In the province of Rome there are about 22,000 hunters, one of the most widespread illegal practices is the use of electronic lures to hunt thrushes and larks. Since 2016, LIPU voluntary wardens, together with LEAs, have been conducting a campaign (called Recall) of controls aimed at combating these acts of poaching. In the last 6 years, 112 poachers have been reported to the judicial authorities.*

*Operation 'Recall' aims at fighting the use of electronic call and recorders which are prohibited but unfortunately very commonly used while hunting of larks and thrushes. The Operation Recall was started by the LIPU volunteer guards and involves the provincial command of the CUFA (the special Branch of Carabinieri dealing with wildlife crimes).*

*Each field visit is performed by at least two LIPU guards who can be joined by a trainee. Only in exceptional cases a LIPU guard operates alone. The team works with a staff of CUFA.*

*The province is divided in 4 sections according to the distribution of CUFA's commands and the areas where hunting is allowed (i.e. outside protected areas). The aim is to cover evenly all sectors spreading the field visits accordingly.*

*The guards then approach the hunters, identify themselves and start the check. Administrative or penal relevant infractions are dealt by the CUFA staff.*

#### **4) Monitoring raptor migration: Messina Strait**

Raptor spring migration across the Messina strait was again funded. LIPU-UK provided **€10,000** with a further commitment of €10,000 for 2023/24 to fund two experienced observers on the Calabrian side of Messina Strait, in cooperation with Ornis Italica. LIPU provided the results of monitoring of the autumn migration (15th August to 30th September) at the Aspromonte site, conducted in collaboration with Ornis Italica and Medraptors Associations.

#### **5) Red-footed Falcon in Parma province**

LIPU-UK continue our long-term funding (**€7,000**; €5,000 committed for 2023/24) towards Red-footed Falcon conservation around Parma, which holds the most important breeding population in Italy.

The collaboration with the Universities of Bologna and Varese, noted last year, has now been reported as a paper in The European Zoological Journal.

### **6) Kentish Plover in Sardinia**

In 2019/20, LIPU-UK agreed to fund survey work to better understand the breeding population of Kentish Plover in Sardinia, the key Italian region for the species. Human disturbance is thought to be a major factor in the decline of this beach-nesting species and a dramatic decline was indicated by data from the only years available at the inception of the project (2010 (580-645 pairs) versus 2018 (175-188)). Survey work took place in 2021. In 2022 further survey was carried out by LIPU in two regions, as planned: in Calabria (several tens of coastal kilometres) and Sardinia (the majority of coastal areas). Analysis ongoing at the time of writing of last year's report can now be reported.

In Calabria, the work carried out by 32 volunteers covered 32 areas, divided between the Tyrrhenian and Ionian seas, for a total of 642 hours worked and 183 completed visits. Four nests were found, as well as three pairs, a few single individuals and a group of 12 kentish plovers at Catanzaro lido. In Sardinia LIPU volunteers monitored 61 sites (data from Oristano province outstanding) for an overall total between the number of possible, probable and certain pairs of 85 pairs, the lowest number since 2018.

**€10,000** was provided in 2022/23, with a further commitment of €10,000 in 2023/24, in order to carry out monitoring of the species in Sardinia (€ 6,000) and Ionian and Tyrrhenian coast of Calabria (€ 4,000).

### **7) Continuation of Monitoring of Important Bird Areas, Local Conservation Groups and Key Biodiversity Areas.**

This project has been funded for a number of years. Regional data collected in previous years continue to be analysed in order to produce an updated IBA inventory. No extra budget was requested for 2023/24 as residual funds allocated to the project in previous years were available.

### **8) Collared Pratincole**

The Piana di Gela agricultural plain in Sicily holds the largest Italian population of Collared pratincole (included on the Italian Red List). As truly natural habitats have declined, their ground nesting colonies are found increasingly on agricultural land. When LIPU started to monitor the colony on the Piana di Gela they found that late spring ploughing was causing numerous breeding failures. As a delay of only 10-15 days would permit successful breeding, local farmers were approached through a door-to-door information and awareness campaign. In 2018 the first direct actions saved part of the colony and in spring 2019, all of the landowners agreed to postpone ploughing, saving the entire colony. In 2019 55-60 breeding pairs were detected and in 2020, about 73 females layed eggs and hatching was verified in at least 40 nests.



In April 2021, six LIPU volunteers searched the Gela plain for nesting sites, finding 35-40 breeding pairs in two discrete areas. Agreement was reached with two landowners not to disturb these areas until the young had fledged.

In 2022 and 2023, LIPU continued to monitor the size of the breeding population, breeding location and reproductive success, liaising with land owners to protect nests where possible. In 2022/23, LIPU-UK provided **€3,000** to support this effort and made a further commitment of €3,000 for 2023/24.

### **9) Montagu's Harrier in Marche region**

The Montagu's Harrier is a little-studied species in Italy. Its population is mainly concentrated in central Italy and its stronghold is mainly located between the Marche and Tuscany. The species nests on the ground in wheat fields or hay meadows. This often results in the loss of eggs or chicks if mowing is carried out before the young are hatched. For this reason, the Pesaro and Viterbo delegations of LIPU (the latter for at least 22 years) instigated a protocol for identifying nests at risk in order to protect them. In Pesaro province, the field work was coordinated with the University of Urbino.

There are two phases to the survey: i) car tours to identify potential sites with a breeding pair present; ii) after identifying a pair, a thorough survey to discover the nest site. At present, LIPU continue to assess the size of the breeding population, breeding location and reproductive success. A detailed report was made to the Trustees by LIPU's Conservation Director in October 2022.

In the last report I noted the ambition gradually to increase the study area. In 2022/23, LIPU-UK contributed **€9,000** to this programme and have made a further commitment of €10,000 for 2023/24 (€4,000 for nest protection in Viterbo, € 6,000 to extending the monitoring to the Macerata and Ancona provinces in the Marche region). A broader ambition is to shape a dedicated programme on nest protection covering species such as Bonelli's, Lanner, Collared Pratincole, Montagu's Harrier, possibly also Corncrake and Little Bustard.

### **10) Local Conservation Groups**

In July 2016, LIPU launched the Local Conservation Groups project. Its goal was to create a network of volunteers that can contribute to the long-term monitoring and surveillance of Natura 2000 sites and the dissemination of knowledge on the Natura 2000 network among local communities.

The Local Conservation Groups (LCG) use standardized methods to collect data that are useful to assess the conservation status of bird species of Community interest, i.e. those listed under Annex I of the Birds Directive and migratory birds that make regular stopovers at the site. These data are made available to the managing authorities of the Natura 2000 sites and to ISPRA (Istituto Superiore per la Protezione e la Ricerca Ambientale), the Italian institute for environmental protection and research.

120 volunteers in 18 groups were involved throughout Italy, from Valle d'Aosta to Sicily. Volunteers come from all age groups, from students to retirees, and have varying levels of experience in the environmental field, so that experts can assist other volunteers in learning about issues related to biodiversity and its conservation.

Currently (2022 figures) there are 20 Local Conservation Groups with around 150 volunteers distributed in 13 regions and involved in the monitoring of 31 target species in 28 sites belonging to the Natura 2000 network, including Lesser Grey Shrike, Black Woodpecker, Purple Heron and Collared Ppratincole. LIPU-UK provided **€5,000** to help fund these groups, with a commitment to the same funding in 2023/24.

### **11) Reducing Mediterranean bycatch of vulnerable marine bird species**

The impact of bycatch by fishery is a constant and important threat to marine birds in the Mediterranean. Shearwaters, Cormorants, and gulls are among the most impacted species. LIPU-UK funds have enabled LIPU to co-finance the project, partially funded by a private foundation (MAVA). The project is intended to devise and test practical measures which fishing boats can use at sea to reduce bycatch.

Last year I reported on progress with the project and related advocacy carried out by LIPU. LIPU-UK provided **€ 10,000** in 2022/23 and a final project report was noted. For 2023/24 we agreed to allocate a further €10,000 for continued data collection in Linosa and Lampedusa (the most important Scopoli's Shearwater Mediterranean colony) and policy work at the EU and national level.

### **12) Climate Change Education / Green Future Citizens**

The Trustees recognise that education has a key role to play in conservation. Accordingly, in 2020/21 LIPU-UK agreed to fund the cost of 2 educators dedicated to this project (one in Lombardy and one in Tuscany). The funding was continued in 2021/22 and 2022/23 (**€5,000**) with a commitment to the same funding in 2023/24. The project started 5 years ago with the benefit of a grant and worked with more than 30 schools in Rome, Tuscany and Lombardy. By the end of the 2021/22 school year, the project had delivered 75 sessions to 26 classes comprising 677 high school students. The schools have requested a further programme with new students and LIPU-UK's continued funding will enable LIPU to continue offering the programme for free.

## FINANCIAL REVIEW

### a) Income

At the end of the financial year we had received £85,231 (2021/22: £233,665; 2020/21 £107,200; 2019/20: £114,066). A substantial portion of this total were legacies totalling £30,567, for which the Trustees express their sincere gratitude. We have never actively solicited legacies but we do record, with thanks, donations left by Brian Hinds, Ann Jenkins, Gary Rose and Peter Squelch . As ever, LIPU-UK's membership responded to the annual appeal with great generosity, over £22,000 having been raised. Other valuable contributions were the Annual Draw and Gift Aid.

### b) Expenditure

This was £5,826 (2021/22: £4,621; 2020/21: £6,381; 2019/20: £9,298), representing 7% (2021/22: 2%; 2020/21: 6%) of income. LIPU-UK has an informal, desirable target of 10%. LIPU-UK continue to consistently (and comfortably) meet this target. Such limited expenditure is only made possible by the entirely voluntary efforts of the Trustees, notably the Treasurer/Secretary.

### c) LIPU Project Funding

In June 2023, the Trustees approved transfer of €118,000 (£102,129, including membership dues) to LIPU to progress project funding in 2023/24. With the exception of Sardinian Little Bustard monitoring the 2023/24 project list represents continuation of projects previously funded.

- Raptor centre (Cruma)
- Bycatch of marine birds (cofinancing of project, year 2)
- Bonelli's Eagle
- Antipoaching (Messina, Sardinia, rangers)
- Monitoring of raptor migration (Messina Strait, Calabria)
- Red-footed Falcon in Parma Province (habitat use)
- Kentish Plover (Sardinia and Calabria)
- Climate refugia and threats
- Local Conservation Groups
- IBA
- Collared Pratincole (Gela, Sicily)
- Montagu's harrier (Marche and Viterbo)
- Ortolan Bunting (Marche)
- Green future citizens (Education)
- Little Bustard monitoring in Sardinia

Monitoring the threatened and relict population of the Little Bustard in Sardinia is a new project, not funded in 2022/23 but allocated a provisional budget of €10,000 in 2023/24. The Little Bustard (*Tetrax tetrax*) is a steppe bird adapted to agro-pastoral

ecosystems in Western Europe, and is one of those many farmland species declining due to changes in agricultural production systems. In Italy, the species has now disappeared from the mainland and is present (and declining) only in Sardinia, with about 12 identified subpopulations, two of which are estimated to hold about 2/3 of the total numbers in Sardinia. Information on the status and trends of the entire population of the species in Sardinia is lacking, hindering the implementation of any evidence-based conservation schemes. The aims of the proposed project are to estimate current numbers of the 12 subpopulations of Little Bustard in Sardinia, derive population trends and set up a regular monitoring scheme for the species.

## **Financial Reserves**

At the year end, the charity had total reserves of £17,132 (2021/22: £415,061; 2020/21: £270,024), represented by £17,132 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.

As can be seen from successive chairman's reports, the Project Reserve had grown substantially, despite continued attempts to identify a major project worthy of funding. After consideration, the Trustees approved a recommendation by the Treasurer to transfer this substantial holding to LIPU. £382,068 (€430,000) was duly transferred to LIPU's bank in Milan. Monitoring of the allocation of these funds to conservation projects will continue through contact with LIPU's Conservation Director.

## **Risks to the Charity**

### **a) Trustees**

For many years, the Trustees have reflected that they cannot continue in office indefinitely. This has been reflected as a risk in successive Chairman's Reports. Recent appeals for new trustees have not as yet borne fruit and discussions around the options for succession planning are ongoing.

### **b) 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 the £85,000 limit guaranteed by the FSCS scheme.

### **c) Membership**

There has been a slow decline in numbers over many years, linked to the ageing profile of the membership. Despite 11 new members from our annual campaign, this decline has continued to 584 members in 2022/23 (615 in 2021/22; 654 in 2020/21).

## **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.

As ever, we are grateful to the team of translators, who continue to deliver the good news from Italy.

This year is LIPU's 57th— and sadly, we are still needed. If anyone out there feels they can spare some time to join LIPU-UK's Trustees and maintain LIPU-UK's contribution, do let us know. You may well find the experience enjoyable and rewarding.

## **Summary**

Ours is a small charity, but we make a significant contribution to LIPU, which by membership is less than 5% the size of the RSPB. Thanks to you, our LIPU-UK supporters, we continue to make a real impact. Thank you for again making that difference.

Matt Hines, Chairman — LIPU-UK

Date: 19th September 2023

## Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of LIPU UK for the year ended 30th June 2023, which are set out on pages 11-13.

### Responsibilities and basis of the report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters.


### 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:

- a) accounting records were not kept in accordance with section 130 of the Act or
- b) the accounts do not accord with the accounting records

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

Signed:



Nicole Gray  
NG Community Accounting Services  
Jubilee House  
Lincoln Road  
Doddington  
Lincoln  
LN6 4RS

23rd September 2023

**LIPU-UK**  
**RECEIPTS AND PAYMENTS ACCOUNT**  
for the year ended June 2023

	Note	Unrestricted Funds	Restricted & Endowment Funds	<b>Total 22/23</b>	Total 21/22
<b>Receipts</b>					
Legacies		30,567		<b>30,567</b>	<b>174,148</b>
Subscriptions & Donations		16,625	22,764	<b>39,389</b>	<b>47,197</b>
Annual Draw		3,011		<b>3,011</b>	<b>3,048</b>
Gift Aid		7,122		<b>7,122</b>	<b>6,726</b>
Deposit Account Interest		5,412		<b>5,412</b>	<b>2,458</b>
<b>Total Receipts</b>		<b>62,737</b>	<b>22,764</b>	<b>85,502</b>	<b>233,577</b>
<b>Payments</b>					
Project Funding		461,458	22,764	<b>484,222</b>	80,912
Newsletter Costs		1,848	-	<b>1,848</b>	1,481
Travel Costs		32	-	<b>32</b>	-
Postage		989	-	<b>989</b>	1,007
Printing		370	-	<b>370</b>	-
Advertising, Website & Promotion		197	-	<b>197</b>	102
Annual Draw Costs		885	-	<b>885</b>	893
Trustees Meetings		-	-	<b>-</b>	381
Independent Examiner		400	-	<b>400</b>	714
Stationary		119	-	<b>119</b>	31
Recruiting Campaign		750	-	<b>750</b>	-
Miscellaneous Admin Costs		178	-	<b>178</b>	-
Bank Charges		58	-	<b>58</b>	12
<b>Total Payments</b>		<b>467,284</b>	<b>22,764</b>	<b>490,049</b>	<b>85,533</b>
<b>Net Cash Inflow / Outflow</b>	-	<b>404,547</b>	<b>- -</b>	<b>404,547</b>	<b>148,044</b>
<b>Balance brought forward</b>		<b>421,679</b>		<b>421,679</b>	<b>237,515</b>
<b>Balance carried forward</b>		<b>17,132</b>	<b>-</b>	<b>17,132</b>	<b>385,559</b>

**LIPU-UK**  
**Statement of Assets and Liabilities**  
**for the Year Ended 30th June 2023**

	Unrestricted	Restricted	22/23 Total	21/22 Total
<b>Assets</b>				
Cash in Hand	62	-	62	42
Cooperative Bank Account	6,771	-	6,771	6,511
Other Cash at Bank	89	-	89	64
Cash on Deposit	10,210	-	10,210	415,062
	17,132	-	17,132	<b>421,679</b>
<b>Fixed Assets</b>				
Laptop	120	-	120	167
	120	-	120	167
<b>Liabilities</b>				
Accrual - Independent Examiner's Fee	380	-	380	400
	380		380	400



**LIPU-UK**  
**Notes to the Financial Statements**

**1. Accounting Policies**

This year and for future years the Trustees have decided to adopt the Receipts & Payments method in preparing the Financial Statements. Therefore "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.

All figures refer to the period 1st July 2022 to 30th June 2023.

**2. Related Party Disclosures**

During the year, Matthew Hines, a trustee of the charity was reimbursed nil (2022: £96.60) for travel expenses. David Lingard, a trustee of the Charity, was reimbursed £32 (2022: £45.30) for travel expenses. Pat Dugard, a trustee of the Charity was reimbursed nil (2022: £112.20) for travel expenses. Lesley Tompkins, a trustee of the Charity was reimbursed nil (2022: £73.20) for travel

**3. Movement in Funds**

	At 01.07.22 £	Net Movement in Funds £	Transfer Between Funds £	At 01.07.23 £
<b>Unrestricted Funds</b>				
Business Reserve	10,000	-	-	10,000
Project Reserve	411,679	-	-	7,132
	<u>421,679</u>	<u>-</u>	<u>-</u>	<u>17,132</u>
<b>Restricted Funds</b>				
Restricted Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Monetary Funds</b>	<u><u>421,679</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>17,132</u></u>
	Incoming Resources £	Resources Expended £	Gains and Losses £	Movement in Funds £
<b>Unrestricted Funds</b>				
Business Reserve	-	-	-	-
Project Reserve	62,737	-	-	404,547
	<u>62,737</u>	<u>-</u>	<u>-</u>	<u>404,547</u>
<b>Restricted Funds</b>	22,764	-	-	-
	<u>22,764</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Funds</b>	<u><u>85,501</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>404,547</u></u>