

LIPU UK
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
for the year ended 30 June 2024

Registered Charity Number 1081826

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

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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
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Trustees Report for the Year Ended 30th June 2024

The Trustees present their Report together with the Financial Statements of the Charity for the year from 1 July 2023 to 30 June 2024.

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 2023/24

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 2023/24, LIPU-UK funds (**€7,000**), were again provided to support this important work. No further commitment was necessary for 2024/25, because, for the time being at least, the Bird Hospitals are being fully funded

from public funds. LIPU will continue to monitor the situation and LIPU-UK stand prepared to renew funding should it prove necessary.

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 2023/24, LIPU-UK funds (€5,000), were again provided to support this important work.

In 2023, monitoring continued of Bonelli's Eagle and Lanner Falcon breeding sites in eastern Sicily and in a sector of western Sicily, with the ultimate objective of safeguarding the nests. On the mainland, in Apulia, monitoring was carried out to identify active Lanner nests.

A further commitment of €7,000 has been made for 2024/25.

3) Anti-Poaching activities

LIPU-UK provided €10,000 to support anti-poaching activities in Southern Sardinia and Messina. A further commitment of €10,000 has been made for 2024/25. A new pan-Mediterranean project on illegal killing of birds started in January 2023 to boost cooperation between LIPU and other Mediterranean BirdLife partners. In last year's report, a very detailed account of activity was given, reproduced from a report by LIPU's Conservation Director. Similar efforts were reported to have continued last year.

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 2024/25 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 spring migration (15th March to 31st May) at the two sites along the Messina Strait (Calabrian side) in collaboration with Ornis Italica and Medraptors Associations.

The number of raptors observed at the two sites was 30,872. The bulk of this number were made up of honey buzzards, marsh harriers and black kites. Only a thousand individuals were observed simultaneously at the two sites, showing that it is crucial to monitor both sites at the same time (one along the coast and one further inland) in order to get an overall idea of the migration of raptors during the pre-nuptial migration.

5) Red-footed Falcon in Parma province

LIPU-UK continue our long-term funding (€5,000 in 2023/24;) towards Red-footed Falcon conservation around Parma, which holds the most important breeding population in Italy. The 2023 breeding survey identified a total of 109 pairs, of which 79 in nest boxes and 30 in natural sites (corvid nests). 256 chicks fledged in nest boxes and the average reproductive success was 2.47 chicks/pair. 61 chicks fledged in natural sites and the average reproductive success was 2.03 chicks/pair. In 2023, 4 GPS-GSM were purchased, to be fitted in 2024. Ringing of young was completed in July.

LIPU-UK has committed €6,000 for 2024/25 to continue monitoring of breeding success and to track movements of individuals.

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 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)). Further survey work has taken place in the following years. During 2023, monitoring of the species was carried out by LIPU in two regions, as planned: in Calabria (several tens of coastal kilometres) and Sardinia (the majority of coastal areas). A very detailed report on survey results was provided to the Trustees.

€10,000 was provided in 2023/24, with a further commitment of €5,000 in 2024/25, 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 funding was requested or provided in 2023/24 as residual funds allocated to the project in previous years were available. LIPU-UK have made a renewed commitment of €18,000 for 2024/25. Detailed mapping of the IBAs is proceeding and in 2023 was completed for three regions (Val d'Aosta, Liguria and Sardinia). New IBAs will be proposed for Sardinia, where the main target species to protected is the Little Bustard.

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 laid 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 2023/24, LIPU-UK provided **€3,000** to support this effort and made a further commitment of €3,000 for 2024/25.

Between April and July 2023, the Gela Plain and coastal areas around the Biviere di Gela were surveyed. It proved the most difficult year to locate breeding pairs. The torrential rains in May and June limited nesting within the very few uncultivated lands present, as much of the Gela Plain was cultivated with wheat, the only crop able to sustain itself without irrigation water, which is completely absent in these territories.

Only two small colonies were identified, one in the C.da Torricella locality with 15-20 pairs, which began to occupy a piece of land awaiting cultivation, which the farmer agreed to postpone. This group fledged only five young. The second group was at the Spinasanta marshes, re-occupied after more than 10 years absence. Twenty-five pairs fledged a total of nine young.

The Gelo Wetlands are an important foraging area and the farmers of the Agricultural Society La Cicogna Bio, agreed to leave some ploughed plots free in 2024 to favour the presence of the species. Another small foraging area has also been located near an artificial pond near the SP10. The adult census was 90-110 individuals, which suggests the presence of at least 20 pairs whose nesting site was not discovered, and a total of 60-65 pairs in the Gela Plain in 2023.

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.

In 2023/24, LIPU-UK contributed €10,000 to this programme (€4,000 for nest protection in Viterbo, € 6,000 to extending the monitoring to the Macerata and Ancona provinces in the Marche region).

In Viterbo province, from 2003 to 2023, a total of 203 young birds have been recorded, 189 (93.1%) of which were linked to sites with active nest protection. The overall reproductive success was 0.76 young fledged/nest (out of a total 236 observed nestlings), while in 2023 (similarly to 2022), it was lower than 2020-2021. In 2023, 30 breeding pairs were identified, 20 nests found and 22 young fledged.

In Pesaro province, the 2023 focus was mainly on confirming pairs and doubtful sites that had not been confirmed in previous years. Research activity concentrated on the April - May courtship period. Six new pairs were confirmed compared to previous years, giving a total estimate of at least 15 pairs in the Foglia river valley, while two sites remain unconfirmed. All pairs nested in gully environments. In the 2023 breeding season, no data on breeding success were collected due to a variety of problems. The few attempts made on a sample basis found little or no breeding success as early as mid-season, due to the heavy and abundant rainfall in April and May throughout the province.

A further commitment of €13,000 is made for 2024/25 (€6,000 for nest protection in Viterbo and Pesaro province - greater knowledge of the species population in the Metauro Valley), and €7,000 to purchase GPS-GSM and verify the different movements of the two populations. A broader ambition remains 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 Conservations 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 in 2023/24, with a commitment to the same funding in 2024/25.

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.

Building on funded work in the previous year, LIPU-UK provided € 10,000 in 2023/24 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.

Various activities were completed in 2023. For example, between April and September 2023, 3 fishing trips (2 drifting longline and 1 line) were monitored by a trained fisheries observer following an accepted protocol. Interviews with fishermen were carried out in person or by phone between May and September 2023.

In August 2023, LIPU met with fishermen including the President of the Fishermen's Association of Lampedusa. 8 of the 10 captains currently operating with drifting longline attended the meeting. During the event, LIPU raised awareness on the issue of seabird bycatch with drifting longline and which species can be unintentionally captured. Moreover, LIPU showed which are the best technical measures known to mitigate seabird bycatch during drifting longline operations. Active engagement with fishermen continued in the remainder of 2023.

In 2024/25, LIPU-UK have agreed to cofinance year 2 of the project by providing € 10,000.

12) Little Bustard in Sardinia

Monitoring the threatened and relict population of the Little Bustard in Sardinia was a new project for 2023/24, for which **€10,000** was provided. 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 sub-populations of Little Bustard in Sardinia, derive population trends and set up a regular monitoring scheme for the species.

The survey work in 2023 was carried out between the end of April and mid-May. A total of 218 singing males were identified. Thanks to the work carried out in 2010 by a number of collaborators also employed in this survey, estimation of population trend will be possible. The results will be formally published in the course of 2024. It is anticipated that 5-6 new IBAs will be proposed to protect this species, whose Italian distribution is limited to Sardinia.

Further monitoring is proposed to better understand spatial distribution of the population over the annual cycle, in order to understand associated threats. In 2024/25, LIPU-UK have agreed to provide a further €10,000 to this important project.

13) 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, 2022/23 and 2023/24 (**€5,000**) with a commitment to the same funding in 2024/25. 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 program for free.

14) Ortolan Bunting

The Ortolan Bunting is a species that has suffered a serious decline throughout Europe. In Italy it is abundant, stable or even in a favourable state only in the Marche region. The study, which in 2021 aimed to investigate the reasons for the favourable status of this species in the area in question, focused in the 2022 and 2023 breeding season on other interesting aspects concerning this species. The aim of the study in 2023 was to collect data on the song activity of the species by time bands and to investigate any interesting aspects concerning the species in the study area, located in the province of Pesaro Urbino in the northern part of the Marche region. LIPU-UK supported this project with funding of **€3,000** in 2023/24.

With the data collected in 2022, a paper was accepted by *Bird Study*, entitled *Traditional landscape elements are key to the threatened Ortolan Bunting *Emberiza hortulana* in its Italian stronghold*. Its headline conclusion was that maintaining or restoring tamarisk rows, and conserving marginal habitats, are key measures to support Ortolan Bunting, together with crop heterogeneity. This project is complete since it has provided the necessary information to activate conservation measures for the Ortolan Bunting, and no funding for 2024/25 has been requested.

FINANCIAL REVIEW

a) Income

At the end of the financial year we had received £90,891 (2022/23: £85,231; 2021/22: £233,665; 2020/21 £107,200; 2019/20: £114,066). A substantial portion of this total were legacies totalling £42,274, for which the Trustees express their sincere gratitude. We have never actively solicited legacies but we do record, with thanks, donations left by Jill Kendrick of Notts, Gary Rose and Audrey Arkell. As ever, LIPU-UK's membership responded to the annual appeal with great generosity. Other valuable contributions were the Annual Draw and Gift Aid.

b) Expenditure (excluding transfers to LIPU)

This was £6,705 (2022/23: £5,826; 2021/22: £4,621; 2020/21: £6,381), representing 7.5% (2022/23: 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 2024, the Trustees approved transfer of €88,000 (including membership dues) to LIPU to progress project funding in 2024/25. The Trustees also agreed the use of €40,000 from the Conservation Fund held by LIPU which had been provided by LIPU-UK. With the exception of Sardinian Purple Swamphen monitoring the 2024/25 project list represents continuation of projects previously funded.

- Bycatch of marine birds
- Bonelli's eagle
- Antipoaching (Messina, Sardinia, rangers)
- Monitoring of raptor migration (Messina Strait, Calabria)
- Red footed falcon in Parma Province
- Kentish plover (Sardinia and Calabria)
- Climate refugia and threats
- Local Conservation Groups
- IBA
- Collared pratincole (Gela, Sicily)
- Montagu's harrier (Marche and Viterbo)
- Green future citizens (Education)
- Little bustard (Sardinia)
- Purple Swamphen (Sardinia)

Monitoring the Purple Swamphen in Sardinia is a new project, not funded in 2023/24 but allocated an initial budget of €6,000 in 2024/25. During 2022, LIPU monitored the breeding population of Purple Swamphen in Sicily, where it was reintroduced in the early 2000s. However, the largest Italian population resides in Sardinia much of which within IBA or SPA areas. Here, there has been no reliable data collected on the size of the population for more than 20 years. In 2024, LIPU intend to assess the species in most Sardinian wetlands by carrying out two censuses; the first in spring-summer and the second in autumn, in the knowledge that the species is active during the breeding season in late autumn.

Financial Reserves

At the year end, the charity had total reserves of £26,348 (2022/23: £17,132; 2021/22: £415,061; 2020/21: £270,024), represented by £26,348 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 noted in last year's report, the Trustees approved transfer of the substantial Project Reserve holding (£382,068 / €430,000) to LIPU. LIPU hold this as a Conservation Fund. Monitoring of the allocation of these funds to conservation projects will continue through contact with LIPU's Conservation Director. As noted in the Project Funding section, €40,000 of the Conservation Fund was used in 2023/24.

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

A continued slow decline ending the year with 561 members, down from 584 in 2022/23 ((615 in 2021/22; 654 in 2020/21) and helped by 7 from the recruiting campaign with a further 9 people sending donations which almost covered that campaign costs. The difficulty of recruiting for support of "foreign" birds has always been clear.

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 58th— 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 0.05% 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.

A handwritten signature in black ink, appearing to read 'M Hines', written in a cursive style.

Matt Hines, Chairman — LIPU-UK

Date: 19th September 2024

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 2024, which are set out on pages 13-15.

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

22nd September 2024

LIPU-UK
RECEIPTS AND PAYMENTS ACCOUNT
for the year ended June 2024

	Note	Unrestricted Funds	Restricted & Endowment Funds	Total 23/24	Total 22/23
Receipts					
Legacies		42,274	-	42,274	30,567
Subscriptions & Donations		15,228	21,933	37,161	39,389
Annual Draw		3,083	-	3,083	3,011
Gift Aid		7,342	-	7,342	7,122
Deposit Account Interest		1,030	-	1,030	5,412
Total Receipts		68,957	21,933	90,891	85,502
Payments					
Project Funding		53,037	21,933	74,970	484,222
Newsletter Costs		1,742		1,742	1,848
Travel Costs		26		26	32
Postage		1,662		1,662	989
Printing		397		397	370
Advertising, Website & Promotion		177		177	197
Annual Draw Costs		762		762	885
Trustees Meetings				-	-
Independent Examiner		380		380	400
Stationery		100		100	119
Recruiting Campaign		450		450	750
Miscellaneous Admin Costs		982		982	178
Bank Charges		27		27	58
Total Payments		59,742	21,933	81,675	490,049
Net Cash Inflow / Outflow		9,216	0	9,216	- 404,547
Balance brought forward		17,132		17,132	421,679
Balance carried forward		26,348	0	26,348	17,132

LIPU-UK
Statement of Assets and Liabilities
for the Year Ended 30th June 2024

	Unrestricted	Restricted	23/24 Total	22/23 Total
Assets				
Cash in Hand	53	-	53	62
Cooperative Bank Account	4,946	-	4,946	6,771
Other Cash at Bank	52	-	52	89
Cash on Deposit	21,297	-	21,297	10,210
	26,348	-	26,348	17,132
Fixed Assets				
Laptop	120	-	120	120
	120	-	120	120
Liabilities				
Accrual - Independent Examiner's Fee	400	-	400	380
	400		400	380

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 2023 to 30th June 2024.

2. Related Party Disclosures

During the year, Matthew Hines, a trustee of the charity was reimbursed nil (2023: £nil) for travel expenses. David Lingard, a trustee of the Charity, was reimbursed £nil (2023: £32) for travel expenses. Pat Dugard, a trustee of the Charity was reimbursed nil (2023: £nil) for travel expenses. Lesley Tompkins, a trustee of the Charity was reimbursed nil (2023: £nil) for travel expenses.

3. Movement in Funds

	At 01.07.23 £	Net Movement in Funds £	Transfer Between Funds £	At 01.07.24 £
Unrestricted Funds				
Business Reserve	10,000	-	-	10,000
Project Reserve	7,132	9,216	-	16,348
	<u>17,132</u>	<u>9,216</u>	<u>-</u>	<u>26,348</u>
Restricted Funds				
Restricted Funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Monetary Funds	<u><u>17,132</u></u>	<u><u>9,216</u></u>	<u><u>-</u></u>	<u><u>26,348</u></u>
	Incoming Resources £	Resources Expended £	Gains and Losses £	Movement in Funds £
Unrestricted Funds				
Business Reserve	-	-	-	-
Project Reserve	68,958	59,742	-	9,216
	<u>68,958</u>	<u>59,742</u>	<u>-</u>	<u>9,216</u>
Restricted Funds	21,933	21,933	-	-
Total Funds	<u><u>90,891</u></u>	<u><u>81,675</u></u>	<u><u>-</u></u>	<u><u>9,216</u></u>