



Scottish Ornithologists' Club

ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Scottish Charitable Incorporated Organisation SC009859



Contents

Council's report	3-31
Reference and administrative information	32-35
Independent Examiner's report to Council and Members	36
Statement of financial activities incorporating the income and expenditure account	37
Balance sheet	38
Notes to the financial statements	39-50

A WELCOME FROM THE PRESIDENT

It gives me great pleasure to introduce the 2022-23 Annual Report and Accounts of the Scottish Ornithologists' Club. Council's report is packed with news and developments from across Scotland. Free at last from the constraints of Covid-related lockdowns, we were able to resume a complete programme of events, both indoors and outdoors. Our hard-working committees and staff were able to 'mix and match' online and in-person meetings, making them as accessible, effective and efficient as possible for the not-inconsiderable number of people involved in them.



The Club maintained a steady level of membership, produced four issues of its acclaimed journal, *Scottish Birds*, and resumed its very popular annual autumn conference. We worked in partnership with others, notably BTO Scotland with whom we collaborated to deliver the Scottish Birdwatchers' Conference in the spring, a series of online youth events and a hugely successful Scottish Bird Camp for younger people. Our programme of Waterston House art exhibitions continued to thrive and attract both compliments and sales. Many visitors to HQ found expert advice there about optical equipment, sometimes purchasing it, while others bought books or bird food and admired the wildlife garden and pond area maintained by local volunteers.

In the branches, there were talks, walks, discussion groups, training and field recording projects – some of the last leading to published reports and papers. Important contributions to knowledge of bird species' distributions and numbers were made by all those adding sightings and other data to national and international databases. Every year brings significant new challenges and changes for our avifauna, epitomised last year by the continued and more widespread outbreaks of avian flu and our ever-growing awareness of the impacts of climate change. Members know that recording even common birds is important if we are to have the knowledge needed to determine their future conservation needs.

Our financial accounts, included towards the end of this report, show that the Club's investments and assets have continued, in spite of a drop in value, to provide us with core financial stability. We did, however, draw on them again in order to cover our operational costs. Council is carefully monitoring the Club's finances to ensure that we maintain an appropriate level of reserves and remain viable in the longer term while spending wisely to support the far-reaching range of activities delivered for and by members.

I take this opportunity, on behalf of Council, to sincerely thank members, volunteers, partners, sponsors and staff for your support and involvement with the SOC, leading ornithology for all those interested in Scotland's birds.

Ruth Briggs
SOC President

OBJECTIVE & ACTIVITIES

The Scottish Ornithologists' Club (SOC) promotes the study, enjoyment and conservation of wild birds and their habitats across Scotland.

To this end, the Club operates 15 local branches across the country and has a membership of just over 3500. It brings together like-minded people with a passion for birds, nature and conservation, through a programme of talks, outings, conferences and publications.

We also support a network of volunteers across Scotland, gathering vital information about Scotland's birdlife. The health of birds reflects the health of the wider environment. By recording which species we've seen, when and where and how many we saw, scientists can better understand the effects of pollution, habitat loss, climate change and modern farming on our wild birds.

These data are some of the first points of reference in informed conservation planning, and we work with other organisations to promote the practice of keeping bird records and submitting them for scientific research.

We offer grants for ornithological field work and publications, develop and support young birdwatchers, maintain Scotland's largest ornithology library and host regular art exhibitions at our Waterston House headquarters in East Lothian.

The aims of the SOC, as set out in our Constitution, are to advance the study and appreciation of birds in Scotland and to do so by:

- Promoting the study and documentation of Scotland's birdlife
- Promoting interest in wild birds
- Promoting the conservation of birds and their habitats in Scotland
- Providing a focus for information relating to the study of birds in Scotland
- Encouraging the appreciation of the creative arts relating to natural history

WANT TO FIND OUT WHERE TO GO BIRDWATCHING LOCALLY AND BEYOND?

Download SOC's free app *Where to Watch Birds in Scotland* for details of hundreds of the best places to see birds in Scotland.

Download it today
www.the-soc.org.uk/app



ACHIEVEMENTS AND PERFORMANCES

Promoting the study and documentation of Scotland's birdlife

During the reporting year, we organised a wide range of ornithological training and engagement activities, and continued to provide financial assistance to amateur research projects.



DEVELOPING SKILLS IN THE COMMUNITY

Our bird ID skills trainer, Scott Paterson, delivered a total of 74 walks between April 2022 and March 2023, attracting over 550 participants. The sessions, which usually lasted 3-4 hours, were held in a variety of locations in and around the Central Belt and included weekday as well as weekend options to enable as wide a variety of people to participate as possible. Accessibility by public transport was a key consideration when choosing sites.

Bird sounds Identification walks took place in the spring months, running until June 2022, with visits to Gosford Estate, the Pencaitland Railway Walk at Ormiston and Loch Leven in Perth and Kinross. New locations for the other areas of bird ID training, such as winter waders and seabirds, included Cramond in Edinburgh, Kinneil Lagoons in Grangemouth, Tentsmuir Forest in Fife and St Abbs in the Borders, with all proving popular.

Each walk was based on a specific area of learning, such as spring and autumn migrants at Aberlady Bay and Barns Ness; Osprey watches at Loch Leven; wader identification at Musselburgh lagoons, woodland species at Scone Palace; and reedbed species at Errol. Feedback continues to be excellent, with many participants returning to further their skills:

"I always enjoy listening to someone who is not only an expert in their field but also is so enthusiastic about it. I came away with a much greater awareness and knowledge of the wonderful bird life many of us tend to take for granted." Tim Jackson, Gullane.

My Birding Journey by Isabelle Logan

“When I was asked to write about my experience of the guided bird ID walks with the SOC, I wasn’t sure where to begin. A celebration of birds, yes, and a thank you to my fellow enthusiasts from whom I have learnt so much along the way. But the more I reflected, the more I realised I cannot separate my birding journey from my emotional one – and perhaps that’s exactly the point.

Like many lapsed nature-lovers hardened by the nine-to-five, the disruption of the COVID-19 pandemic offered a chance to reset and reconnect with things lost or buried. Out of the window of my city flat and on my daily walks, I began to look again, to notice and question. It awoke the curious child in me.

Growing up, I’d always liked birds but I’d never really known them. They were part of the beauty of a wider landscape. However, when in 2018 I moved to Edinburgh from a life lived inland, I was confronted with strange two-legged creatures I’d never seen before – the birds of the sea and shore. This novelty, combined with a renewed focus on the more familiar encouraged me to heed birds in their own right, for their own understated beauty. So as a birthday gift to myself, I joined the SOC and went on my first guided walk in December 2021. Since then, I’ve joined as many of the walks as I can. And what can I say? I can’t praise my wonderful guide, Scott, and my fellow participants enough for the welcoming atmosphere, gentle pace and infectious enthusiasm for all things bird. The walks have combined the joy of learning with the pleasure of good company, and they’ve never ceased to leave me feeling rejuvenated. Every walk a lesson in gleeful wonder, every bird a little burst of joy. These wanderings have also offered a space to reflect and to share with others the deepening sorrow of a changing world.

Now as I continue the nine-to-five life, I celebrate birds every day. I dance with the Swallows as they skim the Links each morning, grin at the gulls as they glower from the bin tops, and in the frosty gloom of winter, I rejoice in the Redwings’ exquisite song (they’re my favourite little travellers). And I can’t help but feel a sense of triumph each time I catch someone else’s eye and draw out a smile for our feathered friends. For me, the power of birds has been to reignite a fire in me to fight for what is precious and shout for what could be lost. Birds after all, like all of us, need all the help they can get.

So thank you, Scott, and everyone at the SOC, from the bottom of my heart. These walks quite simply have helped to heal a bruised and heavy soul. I am soon to begin a new personal journey further south. I will take these lessons (and cracking bird facts!) with me and will spread the love of birds and the whole of the natural world as wide as I possibly can”.

Isabelle Logan, Bird ID Skills guided walk participant (pictured).

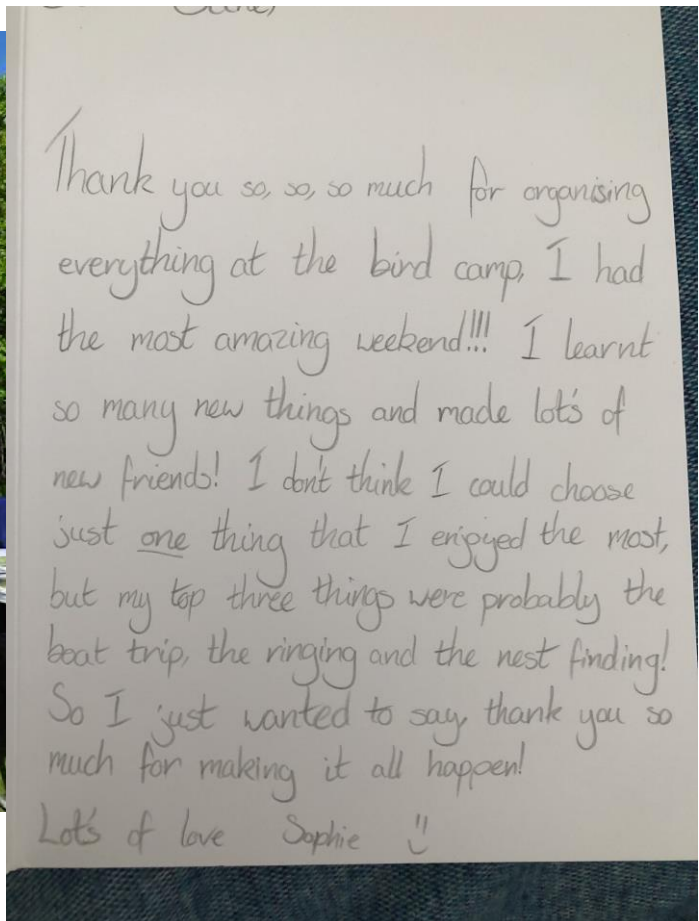


EQUIPPING THE NEXT GENERATION OF FIELD ORNITHOLOGISTS

"SOC has led the way in creating innovative opportunities to engage, support and develop young bird enthusiasts whilst making sure that these experiences are open and accessible to all" Jane Allison, SOC Development Officer

Jane worked in partnership with the British Trust for Ornithology (BTO) to deliver the first Scottish Bird Camp in June 2022. This new initiative is aimed at engaging and supporting young birdwatchers by providing opportunities for people to connect with birds, and with one another. The Camp, which took place in East Lothian on the first weekend of June, saw 12 young people aged between 11 and 15 years attend. Many of the participants had previously attended sessions of the SOC/BTO Scotland Online Youth Events programme. Participants took part in a variety of activities, including a trip to Bass Rock, a bird ringing demo, nest finding, wildlife art, mindfulness, and moth trapping.

Feedback from the Camp participants and facilitators was very positive, with participants saying how much they enjoyed the experience and writing to us after the event with details of the birds and nests that they had found with their newly developed skills.



Parents also commented on how much their children had benefitted from the experience and the opportunity to make like-minded friends.

The Club is grateful to Cameron Bepolka Trust for fully funding this event. Thank you also to British Birds Charitable Trust and SOC Lothian branch for their financial contributions, and the SOC volunteers and activity leaders who gave their time and energy on the day.

LOCAL BIRD RECORDING

Consultation with the Local Bird Recorder (LBR) community across Scotland established an agenda designed to develop support and guidance in addressing the challenges of the LBR role. This led to a series of online workshops initiated in January 2023 and with four planned in total.

The Scottish Birds Records Committee (SBRC) continues to work with Local Recorders across Scotland to assess and judge records of rare and scarce birds in the country. During the past period about ten files of 10-20 records have been considered, with the results published on the SOC website (see Bird Recording/Recent Decisions). Further, the results are published in an SBRC Annual Report in the June issue of *Scottish Birds*, with the data placed on the SOC website in accessible Excel files. In this way the Committee hopes to encourage the submission of records of rare birds throughout Scotland and the inclusion of accepted records in Local Bird Reports published by the SOC, thereby validating the ornithological record. The SBRC has a very good working relationship with Local Recorders; we thank them for this.

New Clyde Bird Recorder, John Simpson – watching over Glasgow’s Peregrines!

“I was told that it would be a steep learning curve by the dedicated band that make up the SOC Clyde branch committee. How right they were! Taking on the Local Recorder role after the late Iain Gibson’s passing in October 2022 was a daunting task but I was honoured to be asked. I’ve been a member of the SOC since my mid-teens in the late seventies, listening and learning so much from so many over the years. So, for me, it’s time to put something back in.

The Clyde branch has developed, become more progressive and is always looking to further local ornithology through imaginative means. A good example is the Glasgow Peregrine Project, which I have established under the auspices of my new role. This SOC-led project has brought all the city’s conservation bodies together and established a watch point – a public engagement opportunity for the people of Glasgow and visitors from all over the world. The interaction between the public and the SOC has been wonderful and the views of the Peregrines, often at close range, has been spectacular. A big part of the project is also the collation and coordination of records from all the project partners and bringing everyone on board in reigniting the Clyde Bird Reports and the production of other conservation resources within the region. Supporting each other and promoting conservation through collaboration will become an important part of my Local Recorder role”.

John has held various positions in the Clyde branch, including Vice-chair and Chair. He has also served on the SOC Management Committee and as a Trustee on Council. He has spoken on behalf of SOC to a variety of media outlets, usually in connection with raptors. John was BTO Regional Rep for Strathclyde for a number of years and is an active member of the Central Scottish Raptor Study Group. He was a Wildlife Crime Officer for many years and more recently has been working as an Ecological Consultant and leading wildlife tours both in the UK and Europe.



IDENTIFYING THE GAPS IN OUR KNOWLEDGE

A major project to update key knowledge gaps for Scotland’s birds was completed by the Birding and Science Officer in collaboration with members of the Birding and Science Committee and was published in *Scottish Birds* (see Vol 43 (2), pp118-131). We hope that this new overview will stimulate Club members and the wider ornithological community to take on some of the exciting and important research and monitoring challenges identified.

SUPPORTING FIELD STUDIES

In March 2022, Council’s Research and Surveys Committee approved a total of six amateur research projects for support from the SOC Endowment Fund for the 2022/23 period (listed below). A further £4,148.40 was awarded on 29 March 2023 to support research planned for the 2023 field season, details of which will appear in 2023/24 SOC Annual Report.

Project Title	Applicant	Grant
Shillay (Monach Islands) European Storm Petrel survey	Shianths Auk Ringing Group	£500
Recording the acoustic diversity of the Scottish island wrens	Michal Jezierski	£495
Evaluation and development of the last known remaining Tree Sparrow colony in East Renfrewshire	Kevin Sinclair	£445
SOC Borders Nightjar Survey	SOC Borders branch	£1682
Quandale Skua study, Orkney	Helen and David Aiton	£348
Breeding biology and migrations of Green and Wood Sandpipers in Highland	Brian Etheridge and Ron Summers	£450



Above left: Kevin Sinclair with fellow Tree Sparrow project volunteer, Flenders Farm, Clarkston, February 2023. Above right (L-R). Enduring the midges on the hunt for Nightjar in the Borders: SOC Borders Branch committee members Alasdair Reid and Gavin Paterson with Euan McIlwraith, BBC Scotland Out of Doors, July 2022.

Three Churrs for Nightjar in the Borders!

Launched in the summer 2022 field season, a new initiative by SOC Borders branch members aims to uncover breeding evidence of the secretive and elusive Nightjar, boosting knowledge of the species and its recovery in the region.

The SOC Borders branch Nightjar project is a three-year initiative funded by a research grant from the Club's Endowment Fund. Audio recorders are strategically placed near to where Nightjar have previously been noted, and devices are monitored for a number of weeks. Summer 2022 yielded the first year's worth of data, at a time when Nightjar numbers may be at their peak in the region.

With swathes of Nightjar-friendly habitat, and recurring records in 2020 of churring birds in similarly forested areas just over the border in Northumberland, it is widely believed that the Borders birds are being missed, leading to the species being worryingly under-recorded in the region.

Motionless by day, often the only confirmation of a Nightjar's presence, and an indicator of possible breeding, is hearing the male's churring song. A nocturnal (crepuscular) species, Nightjar come alive at dawn and dusk, within forested areas—a challenging environment to monitor, which makes getting an accurate handle on the population an equally difficult task. Prior to this first summer of monitoring, bird data for the Borders over the last decade reveals only nine Nightjar sightings across the region.

The volunteers involved were thrilled to share that these initial efforts had been successful, with the distinctive 'churr' recorded at three sites showing that there were at least some Nightjar within the region. We publicized the story and it caught the attention of BBC Scotland's Out of Doors radio programme in July 2022:

"We had a pleasant evening with the BBC's Euan [McIlwraith] and were successful in seeing a pair of Nightjar and hearing some churring, albeit a little distant". Gavin Paterson, Borders branch

INSPIRING CITIZEN SCIENCE THROUGH OUR BRANCHES

Around Scotland, branches sought to encourage, engage and enable members, bird enthusiasts and the general public alike to monitor the birds they see.

Coordinating local fieldwork

There are currently three SOC Discussion Groups within the branches network – Borders, Clyde and Lothian. The purpose of these groups is to plan branch-led local survey fieldwork, review survey results, and discuss other activities such as branch members' input into BTO surveys or SOC mentoring schemes and any major local development plans that may affect birdlife. These meetings are open to all members, regardless of experience and expertise or past participation, and are a great way to find out how to get involved in local fieldwork, as well as to share local bird chat and connect with other like-minded birders.

Lothian Discussion Group coordinated its annual winter count of birds along the coast between Gullane Point and the English border (excluding the Tynninghame estuary). At the end of January 2023, SOC volunteers each spent between two and four hours monitoring a designated section of coast, counting waders on the shore, ducks and divers offshore (within a reasonable distance) and passerines on the beach or along the bottom of the cliffs and dunes.

The Borders Group organised counts from Dunglass to the English border. The survey has been running annually since the end of the 1990s following a couple of similar one-off surveys in earlier years. The Group has seen many changes over this long period and an analysis of these is being prepared for a paper in *Scottish Birds*.

The continued decline of Marsh Tit in the Borders, and likely extinction as a breeding species in Scotland, prompted the Borders branch to undertake a Marsh Tit survey in 2022. Branch volunteers made survey visits to 40 tetrads between 22 January and 7 May 2022, with most visits being undertaken during March and April. Sites included ten of the eleven tetrads with Marsh Tits in the most recent local atlas (one tetrad with a winter record was considered not to hold suitable habitat), all seven tetrads where Marsh Tits were recorded subsequent to the last local atlas, and other tetrads selected based on a combination of location, habitat and historical Marsh Tit records. Surveyors were instructed to survey all suitable woodland habitat for at least 90 minutes and several surveyors used song/call playback and ‘pishing’ calls to facilitate detection. During the survey period, 54 visits were made to these tetrads by 17 branch volunteers, totalling at least 135 hours in the field from 45 survey visits. Unfortunately, despite this effort, no Marsh Tit were recorded, confirming a continued decline of the species in the Borders. See *Scottish Birds*, Vol 43 (3), pp233-4.

The Clyde Discussion Group uses WhatsApp as well as email and the Clyde website to publicise its Discussion Group activities. The Group is committed to focussing fieldwork on eight species that it has identified as being under-monitored in the region: Yellowhammer, Tree Sparrow, Rook, Nuthatch, Goosander, Cuckoo, Raven and Kingfisher. In the reporting year, work started on progressing field studies on Raven, Goosander and Yellowhammer. Also on the Group’s agenda were plans to run a mentoring scheme, using the Lothian Discussion Group’s model.

Making monitoring fun!

Caithness and Highland branches each organised a local bird race in the new year as way to engage members in citizen science.

These events were open to anyone to take part, either individually or in small teams of up to four, with the objective being to record all the species seen in a day. Participants were encouraged to use self-powered means (walking, cycling etc) for gathering records, with the Caithness’ event in January 2023 awarding extra points for ‘green’ lists.

The resulting records, which included 99 species for Caithness, were entered into BirdTrack, therefore representing an important contribution to bird monitoring efforts in the northern counties.

HIGHLAND BRANCH
BIRD RACE



 Saturday 21 January 2023
 Midnight until 5pm
 www.the-soc.org.uk/local-branches/highland




OPEN TO ALL, FREE EVENT

Woodcock © LaurieCampbell.com

BirdTrack – inviting users’ feedback



As a key partner in BirdTrack project, SOC developed a questionnaire to encourage feedback on users’ experience of the platform. We also invited feedback from eBird users. The electronic survey was circulated to SOC members in October 2022 and was publicized to the wider birding community via our social media channels. There was a good response to this initiative, with the results still to be analysed but the hope is that data will guide future development of the BirdTrack app and web-based recording platform.

Promoting interest in wild birds and their conservation

Getting people to take an interest in and care about wild birds is important if we want to protect them. As is inspiring and nurturing the next generation of recorders, conservationists and observers. We do this in many different ways.

WATERSTON HOUSE – THE CLUB’S HEADQUARTERS AND A HUB FOR BIRD ENTHUSIASTS

Staff welcomed over 8,000 visitors to our beautiful headquarters during the reporting year. Overlooking Aberlady Bay Local Nature Reserve, Waterston House is well placed to serve visiting birdwatchers and provides a scenic backdrop for visitors to the library (see p18) or our wildlife art exhibitions (see p23).

The Bay is also a key stopover for wintering Pink-footed Geese and, in October, we continued our long-standing collaboration with East Lothian Countryside Ranger Service by running an early evening Goose Walk, led by Reserve warden and Club member, John Harrison.

As well as offering a regular stock of optical equipment and advice all year round, we ran a number of dedicated Optics Demo Days, hosted by Viking Optical Ltd rep, Trish Donald, assisted by SOC Visitor Experience Officer Shenaz Khimji and volunteer Trish Burnett (note- you don’t have to be called ‘Trish’ to get involved in this event!). Taking advantage of the views across the reserve, visitors to the Demos are able to try out a wide selection of models in field conditions.

In March, staff facilitated a visit from three groups of children from primary schools in Edinburgh. This project was led by Edinburgh Printmakers and was part of a UK-wide initiative entitled ‘The Wild Escape’, aimed at encouraging youngsters to learn about nature through art. The children had spent time learning about birds at school and creating prints inspired by birds at Edinburgh Printmakers. Their visit to Waterston House was very much ‘the icing on the cake’, giving them a chance to see our exhibition of prints by Lisa Hooper and to enjoy a bird watching walk to nearby Aberlady Bay.



Waterston House also provides meeting facilities for SOC committees, East Lothian Council’s Aberlady Bay Advisory Group and Lothian Discussion Group. In February 2023, the library was hired by local mental health charity Changes for the indoor element of a nature photographic workshop led by Laurie Campbell, with the 11 participants taking inspiration from HQ’s attractive grounds for the practical element of the event.

SOC/BTO SCOTLAND ONLINE YOUTH EVENTS PROGRAMME

SOC Development Officer Jane Allison worked with BTO Scotland development and engagement leads Ben Darvill and Steve Willis to organise a varied and stimulating programme of online evening workshops aimed at younger birdwatchers (aged 16-29 years), with each monthly session focusing on a specific topic, facilitated by a panel of experts, and ably chaired by Ben and Steve. In the

reporting year, the last session of the 2021/22 season took place at the end of April and looked at the popular subject of bird song and calls identification and included calls of some scarcer species. The programme resumed in autumn, with a session in November on Scotland's geese - from identification and established monitoring schemes to a virtual visit to the RSPB Oa reserve on Islay by site manager, David Wood.

The December 2022 session saw panellists, including SOC Birding and Science Officer Mark Lewis, talk the young participants through what 'patch birding' means and how it can benefit local bird recording and conservation. How to find and monitor bird nests was the theme for the January workshop, led by a panel of experienced nest surveyors who monitor a range of species. The focus turned to raptors in February, including ID tips and participants hearing from professionals involved in ringing and monitoring raptors. In March, a panel of BTO staff and researchers shared their expertise in the area of tracking birds' movements and the different technologies (new and old) that are being used to do this - from coloured rings that can be read through binoculars, to cutting-edge satellite tags that transmit information about birds' movements wherever they go in the world.

Average attendance at the sessions was around 30-40 people, with only the December event drawing smaller numbers (18 bookings), possibly owing to the timing, competing with pre-Christmas festivities. Participants of recent years' SOC/BTO Scottish Bird Camps and the Club's Annual Conference were among those who regularly joined these online workshops – a sign that our efforts to build a sense of community amongst young birders in Scotland is bearing fruit.

INTRODUCING SOME ORNITHOLOGICAL CHAT

During the course of the year, our Birding and Science Officer Mark Lewis instigated a number of new communications aimed at more seasoned birders and field ornithologists.

The SOC podcast, 'Some Ornithological Chat', was launched in July 2022 and presented monthly episodes featuring well-known personalities in the Scottish birding world, with Mark doing an excellent job of keeping the conversation entertaining as well as informative and blending in some hints and tips for identifying birds through their songs and calls. The launch episode, with guest David Steel (NatureScot), discussed bird flu (HPAI) and all things Isle of May and topped 340 downloads within a week of being broadcast. All eight episodes are available on the usual podcast platforms (Acast, Apple, Google Podcasts, and Spotify).



A weekly Mystery Bird ID quiz aimed at advanced birders was posted each Monday morning on Facebook and Twitter, with followers invited to guess the species and provide their rationale behind their guesses. The answer, along with a detailed explanation, was posted the following week. The feature attracted good engagement from the target audience. Meanwhile, a separate monthly Birding Calendar designed to support less experienced birdwatchers comprised in-depth seasonal accounts of what species to look out for and where. The content from the Birding Calendar series is available to view on the SOC website.

In the autumn of the reporting period and into the new year, there was a concerted effort by staff to ensure that our communications to members and the wider public included up-to-date information and advice on the bird flu crisis.

WHERE TO WATCH BIRDS IN SCOTLAND MOBILE APP

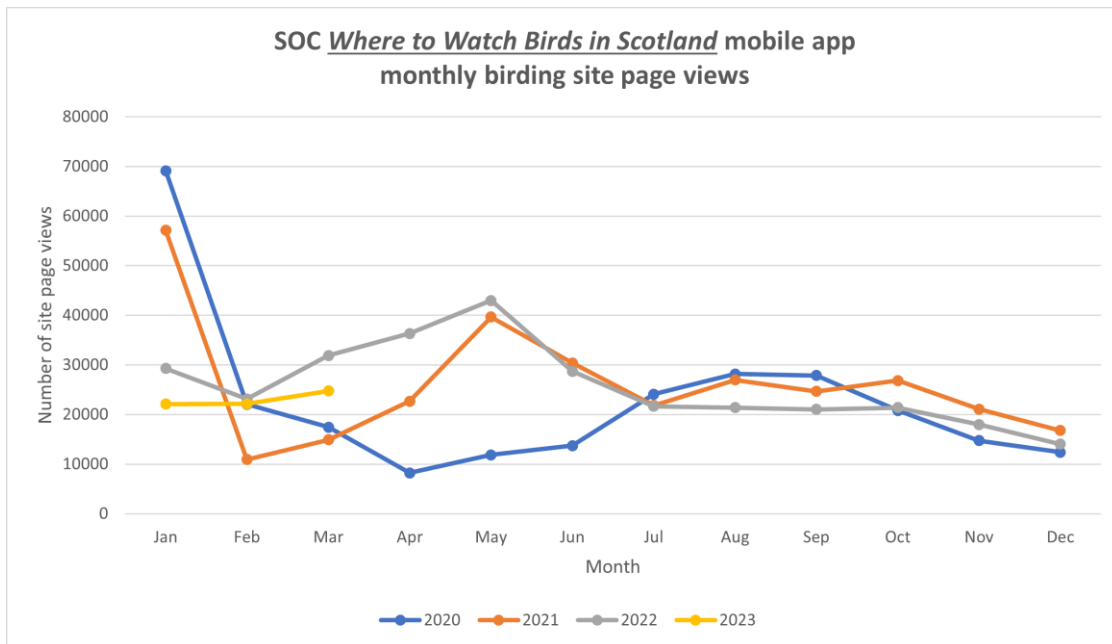
“I have already sent a glowing testimonial about the Where to Watch Birds app but I’ll mention it again as it’s an absolute game changer.” Lothian branch survey responder, September 2022

The Club’s free app, launched in April 2019, saw site account views pass the one million mark in September 2022. Over the current reporting year, there were 294,460 views of site accounts, averaging 24,538 per month. The app has been hugely popular in helping outdoor enthusiasts to locate new places to visit and encourage interest and engagement with the natural world, while helping to raise the profile of the Club. During winter, the most popular sites tended to be those where wildfowl could be seen and others near centres of population but there was a notable shift to Strathspey and the islands in the summer. Once again, Musselburgh topped the table by a considerable margin.

Top 10 app sites (by number of views) in the year to 31 March 2023

- | | |
|--------------------------|----------------|
| Musselburgh Lagoons | Ythan Estuary |
| Balgray Reservoir | Findhorn Bay |
| Aberlady Bay | Montrose Basin |
| Loch na Keal and Loch Ba | Baron's Haugh |
| Grantown on Spey | Holyrood Park |

The graph below shows monthly site account views since January 2020. Note the high New Year birding activity in 2020 and 2021 in particular, and the low number of site views during the spring 2020 lockdown.



The app benefitted from a welcome boost in downloads (about 400) following a plug by staff member Shenaz Khimji on BBC Scotland’s Landward programme in June 2022.

THE VITAL ROLE OF BRANCHES IN ENGAGING MEMBERS

In May 2022, the much-anticipated 'Branches Weekend' went ahead at the Grant Arms in Grantown-on-Spey. The event, coordinated by SOC Development Officer Jane Allison and Council member Chris Wernham, represented the first such event for SOC in many decades, providing an opportunity for representatives from the local groups to get together and share ideas and experiences.

A programme of short presentations illustrated the hard work, commitment and investment happening at a local level around the country and highlighted the vital role that branches have in invigorating SOC activities. This is achieved, for example, through creating a supportive and inclusive environment for developing skills, adding learning to our existing activities, sharing our wisdom with others, providing a safe and nurturing space for young birdwatchers, and continuing to offer social opportunities to do what the majority of us most enjoy, which is getting out in the field and observing birds. A key action from the weekend was the call for an online discussion forum for branch representatives to share information, ideas, expertise and resources. To this end, a private Facebook Group was launched on 1 March 2023.

Caithness and Highland branches mark significant milestone

2023 marks the 60th anniversary of SOC Caithness and Highland local groups and so the first half of the year saw a number of celebratory activities take place, starting with a joint field trip to Golspie in February (pictured), which also featured a special cake to mark the occasion! An article describing the various celebrations was published in *Scottish Birds*, Vol 43(3), pp236-7.



Photo by Mary Galloway

Promoting the social side of birdwatching

The outings programme was back in full swing last year, with most local groups offering monthly field trips. Generally, branches focused on visits to local hot spots, but one or two outings further afield were often included. For example, Lothian branch nipped over the border for a day on Holy Island/Lindisfarne. There was considerable variation in the timings, duration and mode of branch outings, with dawn goose watches, weekends away, and birding from island ferries all featuring.

Some branches incorporated a festive theme to their December meetings; Caithness' get-together at its usual talks venue, Castleton Heritage Centre, included mulled wine, mince pies and a bird quiz, while Lothian branch combined a short outing at Gosford Estate with a sit-down Christmas lunch at Craigielaw Golf Club (pictured, right). Some local groups organised new year bird races or 'Big Birdwatch' days in the spring (see p11).



Encouraging interest among younger birdwatchers

On Saturday 5 November, SOC Lothian branch ran an early evening Goose Watch event aimed specifically at bird enthusiasts aged 10-16 years, accompanied by a parent or guardian. Of the 12 young participants, half were members of the Club and two had been on the SOC/BTO Scottish Bird Camp. The walk from Waterston House down to nearby Aberlady Bay Local Nature Reserve was led by reserve warden and SOC member John Harrison. As well as an opportunity to enthuse the 12 young participants with the sight and sounds of the incoming geese, the event was also a chance to provide some instruction on general wader and wildfowl identification.



© lauriecampbell.com

Back at Waterston House, the young birders enjoyed a hot chocolate and learned more from John about goose migration.

Thanks to the support of a generous donor, we were able to provide this experience free of charge. We are also grateful for the goodwill of John Harrison and SOC staff Jane Allison and Rosie Filipiak and Lothian branch member Andrew Matthews and his partner Emma who all volunteered their time to help out on the night.

Keeping members informed

Several branches (Central, Fife, Lothian, Moray, North-East Scotland and Stewartry) produce regular e-newsletters. These are often chatty in nature and include, for example, a round-up of recent bird sightings, trip reports, details of upcoming branch activities, and other local bird-related news and events. They also provide a vehicle for recruiting volunteers to local bird surveys and for encouraging members to get involved with their branch committee.

Sharing knowledge and expertise through the meetings programme

We offered a full schedule of talks from September 2022 through April 2023, with a mix of online and in person sessions. Our Club-wide monthly Zoom talks were watched 'live' by an average of 150 members, with those not able to attend on the night appreciating the opportunity to watch the recordings circulated after each event. Delivery by video conference also facilitated the participation of some internationally known guest speakers such as Tim Birkhead and Mary Colwell. A wide range of topics was offered in the programme, with the aim of appealing to as many members as possible and taking into account varying knowledge bases and skills levels. Species talks included Great Northern Divers and Gannets, and site-specific presentations focused on RSPB Insh Marshes and Shetland. A beginners' guide to moult offered a chance to build skills, and a fascinating talk on Curlew served as a prime example of the conflicting conservation needs of a species, with audience questions generating much discussion on the issue. The evening with Tim Birkhead, in a novel Q&A format hosted by Bernie Zonfrillo, invited maximum audience interaction.

Individual branches' talks continued alongside the monthly Club-wide online programme, with many guest speakers focusing on topics of more local interest. Clyde branch, for example, hosted a talk from the local ringing group while Borders branch members learned about Breeding Bird Surveys in the region. A number of branches hosted a talk by SOC President Ruth Briggs, as part of Ruth's tour of the local groups. This allowed members around the country to meet Ruth in person and ask questions about the Club and its future direction and, in turn, gave Ruth an opportunity to gather members' views on the SOC's work and activities. Meanwhile, Fife branch engaged the expertise of our Birding and Science Officer to deliver an online gull ID workshop in January 2023. The aim of the session was to 'get back to basics' and build an approach to help beginners and seasoned birders alike to develop or refresh their skills in this particularly tricky area of bird taxonomy.

Recognising volunteers' contributions

Council recognises the vast amount of time and effort that branch committee members around the country give to running meetings and outings and to coordinating local fieldwork.

Many congratulations to the recipients of the 2022 Branch Recognition Awards, announced at the SOC Annual Conference: Borders branch members David Parkinson and Malcolm Ross (pictured, bottom left), Fife branch Chair Elizabeth Irwin (pictured, bottom right), and Stewartry branch member Peter Swan.



Providing a focus for information relating to the study of ornithology

We are Scotland's hub for information on ornithology, providing resources for enthusiasts and researchers studying birds and their conservation. We do this most visibly through the SOC library, our publications, and the Club's website.

MAINTAINING OUR LIBRARY, ARCHIVES AND SECOND-HAND BOOK SHOP

The George Waterson Library, housed at the Club's headquarters, continued to offer a welcoming space for researchers and browsers, with books, especially field guides to other countries' birds, being regularly borrowed. Some comments from Users Log:

"Love using this Library ..."

"Great to have a look at a couple of books that I haven't seen for years!"

"Soul food!!"

"Helped with my bird classification exercise for HNC in Wildlife Conservation Management"

One highlight from this year occurred in June, when the SOC Archive catalogue went 'live' on the Joint Information Systems Committee (JISC) Archives Hub ("The Hub"). The Hub is the main online national search facility for archive catalogues, enabling unique research material from all the main UK archives to be located through one online location. The inclusion of the SOC Archive catalogue will undoubtedly broaden its reach.

To celebrate its 20th anniversary, the Scottish Council on Archives (SCA) invited all Scottish archive-holding organisations to nominate one item from their collection to be considered for a digital 'Twenty Treasures' exhibition. SOC Librarian Rosie Filipiak put forward an early 20th Century Schedule of Bird Observations from our Archive. On selecting the Schedule, the SCA panel commented *"We were delighted to receive a nomination that so wonderfully showcases the importance of archives to the study of the natural world"*.

Recordings from the SOC audio collection, digitised by the National Library of Scotland (NLS), were put to an unusual use in 2022 by radio producer and sound artist Steve Urquhart. He took them into HMP Perth for a project with inmates working at the prison's *Insider Radio*. The resulting 'Doing Bird' mixtape won awards within its genre, and Steve described his experiences to several SOC local groups during 2022/23.

SCHEDULE FOR OBSERVATIONS ON BIRDS COMPLETED AT PENTLAND SKERRIES LIGHTHOUSE
25 September to 13 October 1911
Nominated by Scottish Ornithologists' Club
Catalogue ref: SOC/4/16/1/1

This early 20th century Bird Migration Survey records bird species and numbers seen by observers at coastal stations for William Eagle Clarke, Keeper of Natural History at the Royal Museum of Scotland, later acquired by Leonora Rintoul and Evelyn Baxter. This Schedule was from lighthouse keeper John Bain. Several hundred were received from various lighthouses, and from around the Scottish mainland and islands during the first half of the 20th century. The notes were collated and regularly published in 'The Scottish Naturalist' at the time. They also informed *The Birds of Scotland* by Baxter and Rintoul, which was the first comprehensive work on Scottish birds.

The Library Committee is very grateful to everyone who has donated books. Many were added to our extensive ornithological collection, with those we already had going on our second-hand book shelves. Book sales raised just over £5.3k (excluding income from Gift Aid, which is claimed in the 2023/24 financial period) for Club funds over the year.

SCOTTISH BIRDS – THE CLUB’S QUARTERLY JOURNAL

“Just wanted to say how superb I thought the December issue was - a powerful paper on the impact of avian influenza on Foula Bonxies; several other really strong papers from across Scotland (e.g. Sandwich Terns; Wood Sandpipers; Oystercatchers) and some fantastic updates on the breadth of Club and other community ornithology initiatives and activities (Bird Camp; Clyde Barn Owls and Moffat Golden Eagle Festival). What an impressive issue to launch us into 2023!” Prof Jeremy Wilson, Vice-President Birding and Science.



Scottish Birds (“SB”) is regarded as the leading authority on Scottish ornithology. After positive feedback from trialling *Scottish Birds* Online during 2021-22, we launched a digital-only subscription to the Club (in addition to a print + digital option) from September 2022. The level of uptake among existing members of the digital-only offering closely mirrored feedback from a survey carried out during the trial period, where around 25% of responders indicated that they would be very likely to switch from print to digital only.

One of the great strengths of SB is the diversity of its content, with each issue covering research papers and notes, birding articles and observations, and Club news and views. During the year, twenty-four peer-reviewed papers and notes on a wide range of ornithological research and observations were published, including notes on the Scottish Honey Buzzard survey, and avian influenza in Great Skuas. Thirty-four accounts of occurrences of rare birds and notable observations appeared, with highlights such as Baikal Teal on Fair Isle (September 2021) and Varied Thrush on Papa Westray (Orkney, October-November 2021), which were both Scottish firsts. We also detailed the occurrence of a UK first, the Least Bittern on Shetland (October 2022).

As well as papers and observations, there was a variety of news pieces, updates from branches, book reviews and much more. There continues to be something for everyone in each issue of *Scottish Birds*, and we thank all of those who have contributed papers, notes, articles and photographs and, as such, continued to ensure the journal’s high standard of readable and relevant content.

THE HOOT – DELIVERING A QUARTERLY DIGEST OF FASCINATING FACTS

The Hoot, our quarterly e-digest compiled by SOC Librarian Rosie Filipiak, continues to inform readers of current findings in ornithological research, provide interesting data from sources such as ringing records, and include factual snippets in the ‘Did you know’ segment. This year’s issues featured Jackdaws’ collective decision-making of morning roost departures, Treecreeper camouflage, and migratory and range changes due to climate change. The articles were illustrated with photos submitted to the Club’s online photo gallery.

SOC BLOG

Thanks to our guest contributors, we were able to provide a range of informative and thought-provoking stories via our Blog – from tales of crofting and birds to insights into the national Woodcock survey and a project to “name the new”, giving Gaelic names to recent wildlife colonisers.

LOCAL BIRD REPORTS

An important and not small task undertaken by the SOC is the production of SOC Local Bird Reports. These keenly anticipated publications annually summarise the status of birds within a given recording area, using data supplied by the local birding community. The reports feature accounts of each species occurring in the area, describing numbers, distribution, and phenology amongst other things, often supplemented by articles relevant to the local area, as well as articles relevant to the local birding community. Examples of species accounts for each region can be found via the Online Scottish Bird Report.

During the year, the following SOC Local Bird Reports were published (recording year in brackets): Angus & Dundee (2019 & 2020), Borders – print and digital (2021), Lothian (2020), Ayrshire – digital only, free (2018 & 2019), Highland (2021) and North-East Scotland (2021).

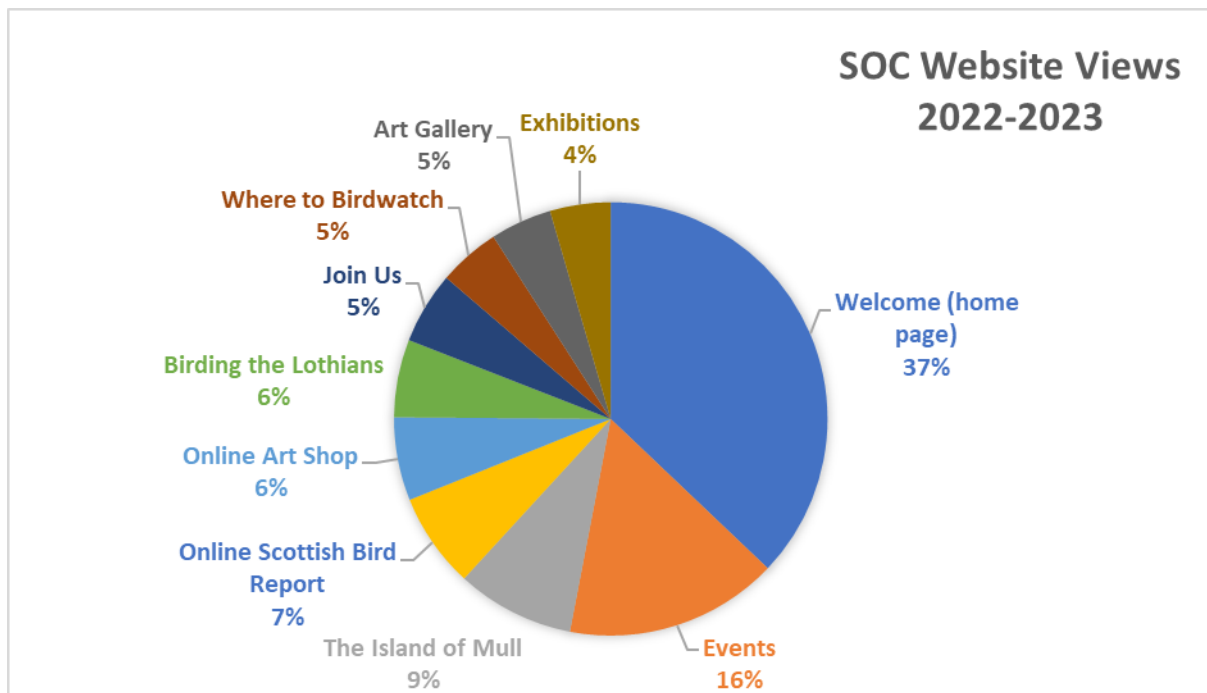
In addition, a number of other bird Clubs or independent bird report groups published Local Bird Reports during the year, covering Arran, Dumfries & Galloway, Isle of May and Orkney. The SOC supports these by listing details on the SOC website, under the relevant recording area page, and promotes them via announcements in *Scottish Birds* and on social media and makes them available in our Library.



SOC WEBSITE

The Club’s website continues to serve as an invaluable platform for reaching birdwatchers everywhere. In the reporting period, the site attracted visits from over 76,000 individual global users. This represents an increase on the previous year’s statistics, which showed just under 70,000 visitors. There were over 230,000 individual page views across the site, and a breakdown of the top pages visited is shown in the figure below. After the Homepage, the Events section was by far the most popular, highlighting the continued interest in our organized talks, guided walks, exhibitions and other activities. Interestingly, the next most visited page was our ‘where to watch birds’ information for the Isle of Mull – a well-known birding holiday destination.

Some SOC branches, such as Clyde and Highland, also have their own websites, which allows more up-to-the-minute and detailed coverage of local bird news and activities.



2022 SOC ANNUAL CONFERENCE & AGM, 25-27 NOVEMBER, ATHOLL PALACE HOTEL, PITLOCHRY

Last year’s gathering marked the first in-person SOC Annual Conference in two years, owing to the COVID-19 pandemic. We were pleased to return to our usual popular venue in Pitlochry, where we welcomed 150 attendees. The talks were also broadcast live via Zoom webinar to a small number of virtual delegates (around 30). A few initial technical issues aside, the weekend was a great success. Conference regulars mingled with those who had attended the Scottish Raptor Monitoring Scheme 20th anniversary event on the Friday afternoon, before settling down to a fascinating selection of talks by experts on the theme of raptors and raptor conservation.

A highlight of the weekend was the number of young faces in the audience (and on the ceilidh dance floor!)— over 30 aspiring naturalists benefitted from the Club’s subsidized conference places, thanks to the generous support of our main sponsor for the event, Swarovski Optik. As well as a discounted attendance fee, we ran a dedicated Young Birders’ Networking Session (pictured) on the Saturday evening before dinner where participants received careers advice from a selection of professionals working in ornithology. A full account of the conference was published in *Scottish Birds* Vol 43 (1) March 2023, pp32-39.



Mentors offer young birders advice and tips at the networking session, SOC Annual Conference 2022, Atholl Palace Hotel, Pitlochry © Ruth Briggs

SCOTTISH BIRDWATCHERS' CONFERENCE, 18 MARCH, ALBERT HALLS, STIRLING

This year's spring conference attracted 120 attendees to the spacious Albert Halls in the centre of Stirling as we celebrated ornithological highlights of Central Scotland as the main theme for the presentations. Talks covered a wide range of topics, from the plight of the Dipper (Rachel Steenson) and the Argaty Red Kites (Tom Bowser) to Golden Eagle monitoring (Dave Anderson) and tracking Goosander (Anthony Wetherhill) and much more.

A heartwarming moment in the programme came when a number of the 2022 Scottish Bird Camp participants (pictured alongside BTO's Ben Darvill) took to the stage to describe their Camp experiences.

On the Sunday, delegates were able to join one of the conference outings organized by SOC Central branch.

A full account of the conference was published in *Scottish Birds* Vol 43 (2) June 2023, pp142-147.



Inspiring appreciation of natural history art

The Donald Watson Art Gallery is one of the jewels of Waterston House. It's a favoured venue for many of the UK's leading wildlife artists, all with a shared love of depicting the natural world.

Staff member Laura Gressani organized eight exhibitions spanning drawing, painting, printmaking, photography, illustration and, for the first time, poetry! Indeed, one of the highlights of the reporting year was a double exhibition celebrating birds through prints and poetry. In the gallery corridor, there was a display of wood engravings by members of the Society of Wood Engravers, alongside the poems they illustrated, while in the main gallery, we presented prints by Carry Akroyd inspired by the poetry of John Clare. This double-bill exhibition attracted many new visitors thanks to the support of the Poetry Library and the Bewick Society.



Another first this year was an exhibition by an established children's author and illustrator, Catherine Rayner (pictured above). She exhibited the original illustrations from her recent book *What It's Like to be a Bird*. Based on a text by renowned ornithologist Tim Birkhead, the book is aimed at primary school children and depicts the 'super-powers' of birds. This exhibition gave us a unique opportunity to share our wonder at the extraordinary abilities of birds, in particular with young people. The exhibition was aimed at a family audience and was peppered with 'Did you know?' labels, which entertained children and adults alike. Also worthy of note was an exhibition by two artists from Shetland: Howard Towll (work pictured below) and Paul Bloomer, which gave us a chance to celebrate the particular landscapes and wildlife of these islands. Kittie Jones and Wynona Legg presented a joint exhibition of work created in lockdown, some of it using live webcams to draw from. Later in the period, we welcomed back two stalwart exhibitors, Keith Brockie and Lisa Hooper, for their respective and impressive solo shows. Finally, we hosted the Scottish Nature Photography Awards, a touring exhibition which draws a large audience of photography lovers to the gallery.

The numbers of our followers on Instagram, which is particularly aimed at an art audience, grew to over 1,500, up 30% on the previous year. The Online Art Shop on the SOC website continues to help us reach people who can't visit the gallery in person.



FINANCIAL REVIEW

The Club generated a deficit for the year of £92,550 (2022: deficit of £59,390). Total income amounted to £317,328 (2022: £274,655), of which £474 (2022: £Nil) was related to restricted projects and £316,854 (2022: £274,655) to unrestricted funds. The deficit position is exacerbated by a loss in value of investments of £48,272 (see Note 9, p45) for the year. Excluding this, the Club had an operational deficit of £44,278 (2022: £76,558).

Although total income increased this year by c.15%, thanks largely to a modest rise in membership subscriptions and some significant donations and legacies received, inevitably the rising cost of living has affected the Club's expense base. It is encouraging to note, however, that the operating deficit this year was c.40% lower than the previous year. The Club is always very grateful for the donations and legacies that are generously made, and it is humbling to know that many of our members wish to see the Club continue to flourish for future generations.

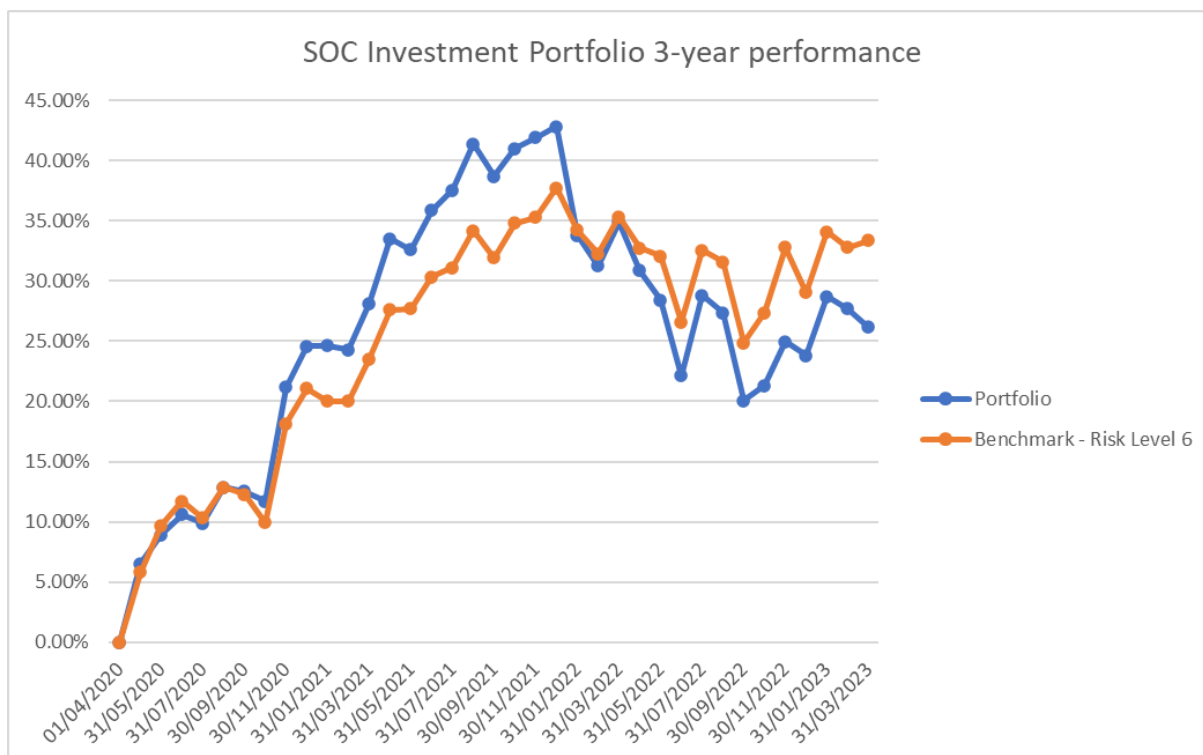
At 31 March 2023, the market value of investments held was £419,432 (2022: £549,516). During this financial year sums totalling £80,000 were withdrawn from the portfolio to cover expenditure arising during the period. Investment income from dividends recovered slightly, compared to the prior year, at £12,876 (2022: £11,652). The view of the Club's investment manager is that turbulence in the markets will continue to affect portfolio values for some time to come, typically manifesting in volatility of share prices. Equally, investment income levels will remain relatively low though continuing to recover gradually as has already been seen. At the balance sheet date, the unrestricted reserves were £749,878 (2022: £816,242), including designated funds of £339,134 (2022: £366,323), with £610,288 (2022: £636,474) in restricted funds.

INVESTMENT POLICY AND PERFORMANCE

In 2014, SOC Council appointed Brewin Dolphin as investment managers under its discretionary managed scheme. Under this scheme, Brewin Dolphin is responsible for the investment decisions, guided by SOC's investment policy. Brewin Dolphin continues to manage investments on behalf of the Club. The Hon. Treasurer meets annually with Brewin Dolphin to review the stocks held on the Club's behalf. Broadly, we seek to support ethical and environmental enterprises and not to invest in anything that conflicts with the SOC's aims and objectives. Brewin Dolphin is entrusted to implement this policy, to the best of its ability, given the complex nature of some investment funds. The performance of investment managers is formally reviewed annually, although a report on the performance of Club investments is received on a quarterly basis.

The SOC is reliant on membership subscriptions, sales, and donations for its activities. Investment assets are primarily held as reserves, although they are used to supplement income, as required. We seek to produce the best financial return within an acceptable level of risk, which is reviewed annually. The investment objective for the long-term reserves is to generate a return in excess of inflation over the long term, whilst generating an income to support the on-going activities of the Club. The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.

The value of investment holdings at 31 March 2023 was £419,432 (2022: £549,516). The market value at 31 March 2023 has fallen partly as a result of cash withdrawals (£80,000) during the year and also due to continuing volatility in the markets. The chart below displays the three-year performance of the Club's investments against the benchmark agreed with Brewin Dolphin.



RESERVES POLICY

The Club’s total funds are comprised of restricted funds and endowments, and unrestricted funds. Restricted funds include the Property Endowment Fund, which is held to ensure the existence of a Centre for Ornithology in Scotland and also an endowment fund (of which a proportion is restricted). Examples of unrestricted funds include our general fund and the proportion of the endowment fund that is not restricted. Unrestricted Reserves are that part of the Club’s unrestricted funds that are freely available to spend on any of our charitable activities. At present, there are no short-term requirements in respect of capital items that cannot be covered by current bank balances. The funds available for reserves are all unrestricted funds less Fixed Assets (building, furniture etc.) or funds that are “designated” within the unrestricted funds. An example of the latter being the *Birds of Scotland* (BS3) Fund, which is designated specifically to be spent on ornithological publications, as approved by the BS3 Fund Committee.

Based on the definitions above, the Target level of Reserves for the Club is set at £240,000. This is the amount that should be readily available to meet any unanticipated falls in income streams and/or unanticipated expenditure. It is a sum that, at present, would cover eight months of Club outgoings.

RISK MANAGEMENT

Council maintains a comprehensive Risk Register (initiated in 2015/16) of the various risks that the Club needs to manage. In early 2022, Council’s Strategy Group undertook a review of Register and continues to monitor this on a regular basis via its quarterly meetings. Work was carried on documenting mitigation of those risks that the Group has assessed to be of the highest combinations of impact and likelihood. Strategy Group has reported to Council that these more significant risks are currently being managed appropriately and that reviews will be conducted annually, with the updated Risk Register being provided to Council for discussion and approval.

Examples of risks identified include:

Risk	Potential effect	Mitigated by
Personal safety of staff while working alone (at Waterston House or elsewhere)	<ul style="list-style-type: none"> • Potential harm to individuals and consequent impact on abilities to work as planned • Breach of Health & Safety regulations 	There is a lone working policy and a panic alarm provided for anyone who is doing this. Staff rotas in place to limit occasions when this happens.
Inadequate public liability insurance	<ul style="list-style-type: none"> • Potential for Club to be sued • Costs and other resources involved in any case • Reputational implications 	Public liability insurance cover is in place and is reviewed annually.
Failure in security of account details during financial transactions (e.g. credit card details).	<ul style="list-style-type: none"> • Potential for fraud • Potential cash flow difficulties 	Separation of duties and dual approvals where required. Bank reconciliations completed regularly. Oversight by independent Treasurer and Auditor.
Phishing/hacking/malware attack on bank/WorldPay account logins, website or twitter/Facebook accounts	<ul style="list-style-type: none"> • Financial exposure, implications • Reputational damage • Costs of rectifying damage 	Firewalls in place. Staff awareness and training. Use of restricted logins.

OUR FUTURE PLANS

The Club is taking forward its plans as described in last year's report. Promoting younger people's knowledge and interests, designing communications to reach as many people as possible, supporting member opportunities, contributing to ornithological science and enhancing our governance and management objectives have all progressed.

Council, Strategy Group and staff are working to lead, promote and support delivery of SOC's strategic vision. Key during the current year is:

- Publishing information and raising awareness about gaps in our collective knowledge of various groups and species of birds in Scotland (see *Scottish Birds* Vol 43 (2) and the SOC website). It follows that we then continue to initiate and support survey work and the gathering of data to address 'what we don't (currently) know about birds in Scotland'.
- Developing and 'rounding off' our engagement strategy so that the Club provides for the interests of members (whether as individuals or part of our network of local branches), partners, and other potential supporters of the Club as effectively as possible. We aim to understand the needs of these groups better and identify the most beneficial ways to engage with them.
- To further and support the work of branch committees and to liaise with the designated Local Bird Recorders to ensure that local birding and networking among and between local groups can thrive.

Fundamental too is the continuation of our established and successful activities and programmes that cover a wide range of styles and content, as illustrated earlier in this report. As changes arise among our staff team, trustees and committees, we will adapt and capture new ideas while taking forward those already put forward.

We might also consider two more general ambitions as we champion and participate in activities that involve the appreciation of birds in Scotland:

- For many of us, the observation or study of birds is a solitary experience, often by choice. Club events and activities provide complementary opportunities to meet, share, chat and enjoy the company of those with interests in common. Can we enhance the diversity and reach of our membership and provide opportunities for more people to benefit from that and to contribute to our goals?
- Can we further develop our strategic vision, as mentioned above, to define clearer goals for membership size, geographical reach, funding programmes and outcomes over a set period? This would help to ensure that we have clear future direction and priorities, stay fit-for-purpose in terms of our resources and have opportunity to enhance our role as a key body helping to conserve the birds of Scotland.

SOC's Council welcomes any feedback and contributions from members to planning for our future.

STRUCTURE, GOVERNANCE & MANAGEMENT

GOVERNING DOCUMENTS

During the reporting period, the SOC operated under the Charity's Constitution as a Scottish Charitable Incorporated Organisation (SCIO), number SC009859. Limited changes were made to the Club's Constitution at the AGM held in November 2022 to allow the Club and its groups and committees to convene and hold virtual and/or virtual and face to face hybrid meetings where thought appropriate. These provisions, which implement a recommendation from OSCR, supplement the existing provisions which had required meetings to be held in person. No other changes were made to the Constitution in the reporting period.

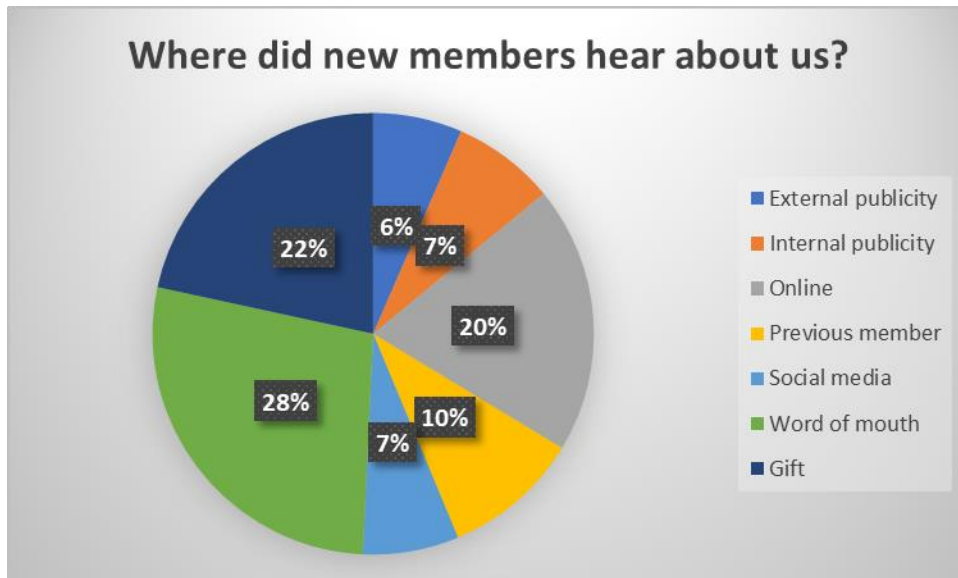
MEMBERSHIP

Membership of the SOC is open to anyone with an interest in Scottish ornithology and who is in agreement with the objectives of the Club on payment of an annual subscription. Members are entitled to voting rights. Annual subscription rates are set by Council and may be revised at Council's discretion. Rates were revised in the reporting year, effective from September 2022. A note from Treasurer Rich Kerr was published in *Scottish Birds*, Vol 42 (2) setting out the reasons for the changes, which included an increase to members wishing to continue receiving the printed version of *Scottish Birds* and included the introduction of a new 'digital only' subscription from September.

SOC membership remained reassuringly stable throughout the 2022-23 financial year, compared to the previous year (2,936 memberships cf. 2,942 in 2021-22). Around 25% of members took up the digital-only subscription offer.

When anyone joins the SOC, they are invited to tell us how they heard about the Club; the results of those who responded are shown in the graph below. External publicity includes organisations such as BTO Scotland, who are always keen to promote the SOC and vice versa, given our synergies and shared aims. Internal publicity includes events such as our Bird ID skills training events and branch activities (non-members are welcome to attend one or two branch outings or talks as a 'taster'). A significant proportion (10%) of new members had been part of the Club in the past and were re-joining after a break, with some citing recent retirement as a prompt.

Many of the branches are active on social media, and this is clearly a good recruitment tool, with 7% having heard about SOC via Facebook, Twitter or our *Where to Watch Birds in Scotland* app. Word of mouth represented the most common source of new members, illustrating the important role that existing members can play in encouraging friends, family and anyone they encounter who expresses an interest in birds to consider joining the Club. Gift membership accounted for almost a quarter of new subscriptions.



APPOINTMENT OF TRUSTEES

All Council members are SOC Trustees, responsible for the management of the Club and the safeguarding of its assets. Office bearers and elected members are nominated by Council after a review of candidates by its Appointments Panel. Cultivating a mix of skills and experiences across a broad range of relevant disciplines is an important aim. Trustees are also nominated from each of the individual branches at their local AGMs. Trustees are elected, appointed or co-opted in accordance with the terms of the Club’s Constitution.

TRUSTEES’ INDUCTION AND TRAINING

New Trustees are often already familiar with the practical work of the SOC but are provided with an induction email, which offers guidance on the roles and responsibilities of being an SOC Trustee. Ongoing support and guidance is provided via the Club Administrator.

ORGANISATIONAL STRUCTURE

Council members meet regularly to oversee the operation of the Club and determine its strategic direction and policies. During the reporting year, three Council meetings took place via video conference, with one meeting (September) held in person at RSPB Loch Leven. A scheme of delegation and reporting is in place whereby the day-to-day responsibility for operation and administration rests with the staff. In addition to its sub-committees, Council may formulate a temporary working group of trustees. The ongoing Strategy Group is an example of this.

COUNCIL'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Council is responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Club at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, Council is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

Council is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Club and to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Associations constitution. Council is also responsible for safeguarding the assets of the Club and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Furthermore, Council is responsible for the maintenance and integrity of the Club and financial information included on the SOC website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

THANK YOU

In addition to members of Council (the Trustees) and its sub-committees and working groups and all those who volunteer their time to run our 15 branches, the Club depends on the support and generosity of all of our members, volunteers and donors.

We were extremely grateful to the estates of long-standing Lothian branch member and Waterston House volunteer Malcolm Porteous, who passed away in May 2022, and Gullane resident Alan John Laing (March 2022) for their respective very generous legacies received in the reporting year.

Sincere thanks for donations to the Club given in memory of Lothian branch Committee member Gillian Herbert and WA Cockburn, and to the bequest of books from the Estate of Lothian member Robert Milne.

We are grateful to the large donation of excellent natural history titles donated by Fife branch member David Heeley.

We couldn't run Waterston House without our volunteers who gave of their time during this past year. Thanks to Marjorie & Mike Adams, Trish Burnet, John Harrison, Margaret Hyne, Tricia McBride, Doreen and James Main, Rebecca Simpson, Jean & Bill Torrance and Jo Whittingham.

The Club's quarterly journal, *Scottish Birds*, would not be the much-praised publication that it is without its dedicated editors and proof-readers, and all those individuals, members and non-members alike who submit research papers, notes, observations, articles and rarity accounts. Thank you also to all the excellent photographers we are so fortunate to have as supporters who allow us the use of their images.

Thanks must also go to the many experts who gave up their time to share their knowledge and expertise with members and the wider birding public through our talks and workshops, conferences, blogs and the podcast:

Winter Talks Programme

Jack Bamber, Cat Barlow, Tim Birkhead, Ruth Briggs, Lila Buckingham, Tom Byars, Barry Caudwell, Gavin Chambers, Mary Colwell, Martin Cook, Roy Dennis, Mick Durham, Tony Fox, Jen Graham, Dave Grant, Ciaran Hatsell, Les Hatton, David Jardine, Daniel Johnston, Mark Johnston, Keith Kirk, Kenny Kortland, Jude Lane, Mark Lewis, Iain Livingstone, Alison MacLennan, Hywel Maggs, Peter Mawby, Clive McKay, Stephen Menzie, Lucy Mitchell, Susan Montgomerie, Pete Moore, Rebecca Nason, Nina O'Hanlon, Dave Parrish, Bethia Pearson, Mark Pollitt, Frank Rennie, Chris Rollie, Neil Stratton, Ron Summers, Rick Taylor, Steve Urquhart, Mark Wilson and Darren Woodhead

SOC Blog and Podcast

Podcast guests: Dr Amy Challis, Paul French, Sarah Harris, Ryan Irvine, Scott Mayson, Will Miles, Andrew Matthews, David Steel, Andrew Stevenson and Mike Thornton; Blog contributors: Tim Birkhead, Mark Lewis, Frank Rennie, Derek Robertson, Steve Urquhart, Frank Rennie, Steve Willis, Bernie Zonfrillo.

SOC Annual Conference

Speakers: Katie August, Dr Kez Armstrong, Dr Cat Barlow, Dr Amy Challis, Dr Ian Johnstone, Dr Rob Patchett, Prof Dr Gaby Peniche, Christian Rutz FRSE and Prof Des Thomson; Volunteers: Ben Darvill, Stephen Hunter, David Jardine, Ally Lemon, Bob McGowan, David Palmar Photography, Ptolemy McKinnon, Vicky McLellan, Carol Miller, Sarah Sanders, Anne Sinclair, Ian Thomson and Steve Willis; Sponsorship: Swarovski Optik, MacArthur Green, SOC Lothian and Fife branches, and all those attendees who kindly made a donation.

SOC/BTO Scottish Birdwatchers' Conference

Speakers: Dave Anderson, Tom Bowser, Ben Darvill, Daniel Johnston, Derek Robertson, Rachel Steenson, Anthony Wetherhill, Steve Willis; Volunteers: Michael Cook, Rick Goater, Neil Bielby, Eilidh McNab, David Palmar, Jacky Robinson, Billy Thomson, Danni Thompson,

SOC/BTO Online Youth Events

Workshop leaders/panellists: Lee Barber, Neil Calbrade, Ben Darvill, Rebecca Dickson, Ros Green, Stephen Inglis, Daniel Johnston, Hazel McCambridge, Scott Mayson, Nina O'Hanlon, Mike Sinclair, Claire Smith, Steve Willis, David Wood

SOC/BTO Scottish Bird Camp: Katty Baird, Colin Davidson, Willie Edmund and fellow Lothian Ringing Group members, Ptolemy McKinnon, Carol Miller, Maggie Sheddan, Kevin Sinclair, Darren Woodhead.

Thank you to Lothian SOC member and technical whizz Stephen Hunter for his continued, long-standing assistance with updates to the SOC website, to photographer Laurie Campbell and artist Darren Woodhead for allowing us the use of their stunning images on the website and in our communications.

SOC members around the country give hundreds of hours each year to monitoring birds as part of organised local and national surveys or as independent observers. Submitting records to the Local Bird Recorders and via BirdTrack is vital to bird conservation efforts. Thank you to all those who continue to undertake important activity.

For their support and collaboration, thank you to: Birdline Scotland, BTO Scotland, Blue Wild Boat Tours, Laura Baigrie, *British Birds* Charitable Trust, Cameron Bespolka Trust, Laurie Campbell Photography, Lisa Douglas (Creative Link), MacArthur Green, Mapbox, RSPB Scotland, Swarovski Optik, Darren Woodhead

Finally, for their help with compiling this report, Council thanks: Ruth Briggs, Kathryn Cox, Rosie Filipiak, Laura Gressani, Harry Scott, Wendy Hicks, Stephen Hunter, Rich Kerr, Alan Knox, Mairead Lyons, Chris McInerny, Eilidh McNab, Scott Paterson and David Raffle.

This report along with the financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the SOC's constitution, the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Approved by Council on 10 November 2023

A handwritten signature in black ink, appearing to read 'R. F. Briggs', written in a cursive style.

and signed on its behalf by Ruth Briggs (President)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity name: Scottish Ornithologists' Club (known as 'SOC')

Charity Registration number: SC009859

Registered office & operational address

Waterston House

Aberlady

East Lothian EH32 0PY

Office bearers (also members of Council)

President: Ruth Briggs

Vice-President *Birding and Science*: Jeremy Wilson

Vice-President *Management and Infrastructure*: Lesley Creamer

Secretary: David Lindgren

Treasurer: Rich Kerr

Council-elected members elected at AGM (year elected/re-elected/co-opted):

Will Cresswell (2020)

Hannah Lemon (2022/co-opted 2021)

Chris Wernham (2022)

Elected at branch AGMs:

Ayrshire – David Rackham

Borders – Neil Stratton

Caithness – Nina O'Hanlon

Central Scotland – Rick Goater

Clyde – Zul Bhatia

Dumfries – Alex Banwell

Fife – Elizabeth Irwin

Highland – Pete Gordon

Lothian – Richard Leslie

Moray – Richard Somers Cocks

North-East Scotland – Alan Knox

Orkney – Helen Aiton

Stewartry – Jeremy Brock

Tayside – Rachael Wilbourn

West Galloway – Geoff Sheppard

Honorary President

Roy Dennis MBE

Honorary members

Dave Allan

Ian Andrews

Stan da Prato

Iain Gibson (passed away October 2022)

Mike Harris

Angus Hogg

Vicky McLellan

Ron Summers

Independent examiner

Louise Presslie CA
Whitelaw Wells Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Bankers

Royal Bank of Scotland
Edinburgh West End Office (C) Branch
142-144 Princes Street
Edinburgh EH2 4EQ

Solicitors

Morton Fraser LLP
Quatermile Two
2 Lister Square
Edinburgh EH3 9GL

Investment advisors

Brewin Dolphin Ltd
Sixth Floor
Atria One
144 Morrison St
Edinburgh EH3 8BR

Staff

Club Administrator: Wendy Hicks
Development Officer: Jane Allison
Birding and Science Officer: Mark Lewis
Finance Officer: Mairead Lyons
Membership Officer & Website Editor: Kathryn Cox
Art Exhibitions Coordinator: Laura Gressani
Librarian and Communications Officer: Rosie Filipiak
Waterson House Visitor Experience Officer: Shenaz Khimji
Waterston House front-of-house cover: Trish Burnet
Contract Bird ID Skills Trainer: Scott Paterson

CLUB COMMITTEES & GROUPS**Strategy Group**

Chair and SOC President – Ruth Briggs, Vice- President *Birding and Science* – Jeremy Wilson, Secretary – David Lindgren, Treasurer – Rich Kerr, members – Elizabeth Irwin, Chris Wernham

Management Committee

Chair and Vice-President *Management and Infrastructure* – Lesley Creamer, Secretary – David Lindgren, Treasurer – Rich Kerr, Library Chair – Alan Knox (ex officio), members – Ruth Briggs (President, ex officio), Fiona McLean, Anne Sinclair

Finance Committee

Chair and Treasurer – Rich Kerr, members – Alex Banwell, David Lindgren, Mairead Lyons (Finance Officer, ex officio)

Birding and Science Committee

Chair and Vice-President *Birding and Science* – Jeremy Wilson, members – Ian Andrews, Ruth Briggs (President, ex-officio), Rob Fray (SBRC), Mark Lewis (Birding and Science Officer, ex officio), Bob McGowan (Birds of Scotland Fund), Ron Summers (Research and Surveys Committee), Mike Thornton (Scottish Raptor Study Group), Chris Wernham

Scottish Birds Editorial Committee

Coordinating Editor and Chair – Harry Scott, Editor: Peer-reviewed papers – Stan da Prato (assisted by Ian Bainbridge, Mick Marquiss, Clive McKay, Will Miles and Bob Swann), Editors: News & Articles – Andrew Barker, Harry Scott, Mark Wilkinson; Maps & Graphs – Ian Andrews; Book Reviews – Nick Picozzi; Proof-readers: Ed Austin, Wendy Hicks (Club Administrator, ex officio), Bridget Khursheed; Indexer: Jean Torrance

Library Committee

Chair – Alan Knox, Archivist – Michael Hughes, members – David Clugston, Lesley Creamer, Rosie Filipiak (Librarian, ex officio), John Law, Bob McGowan

Research and Surveys Committee

Chair – Colin Corse, members – Mike Bell, Raymond Duncan, Bob Furness, Les Hatton, Ron Summers

Scottish Birds Records Committee (SBRC)

Chair – Mark Lewis, Secretary – Chris McInerny (non-voting), Bob McGowan (Museum Consultant – non-voting), members – Jim Dickson, Rob Fray, Graham Sparshott, Chris Rodger, David Steel, Mark Warren

The Birds of Scotland Fund Committee

Co-Chairs – Bob McGowan and Chris McInerny, members – Will Cresswell (SOC Council), Jeremy Wilson (Vice-President *Birding and Science*)

BRANCH COMMITTEES

Ayrshire Chair – Brian Lennox, Vice-Chair – Andy Shand, Secretary – Anne Dick, Treasurer – John Drummond, members – Roger Hissett, Norman Lawrie, David Rackham, Tony Scott, Jim Thomson

Borders Chair – Gavin Paterson, Secretary – Neil Stratton, Treasurer – Richard Jackson, members – Tom Brewis (to November 2022), Martin Moncrieff (ex officio as Recorder), Alasdair Reid

Caithness Chair – Donald Omand, Vice-Chair – Julian Smith, Secretary – Nina O’Hanlon, Treasurer – Donald Clarke

Central Scotland Chair – Rick Goater, Treasurer/Secretary – Neil Bielby, members – Roger Gooch, Roger Stewart, Danni Thompson, Billy Thomson, Ken Wilkinson

Clyde Chair – Zul Bhatia, Secretary – Ian Fulton, Treasurer – Liz Parsons, members – Emma Anderson, Rebecca Dickson, Iain Gibson (to October 2022), Fiona McLean, Sandy McNeil, David Palmar, Andrew Russell, Kevin Sinclair, Donald Wilson, Toby Wilson

Dumfries Chair – John Riddet, Secretary – Heather Stevenson, Treasurer – Alex Banwell, members – Christine Dudgeon, Edmund Fellowes, Robin Thomson, Andrew Turney

Fife Operating committee – Caroline Gordon, David Heeley, Elizabeth Irwin, John Irwin, Andrew Riches

Highland Chair – Alister Clunas, Secretary – Mary Galloway, Treasurer – Carol Miller, members – Jonathan Clarke, Peter Gordon, Alex Joss, Colin Leslie (to January 2023), Bob McMillan, John Poyner (ex officio as Recorder), Gavin Woodbridge

Lothian Chair – Richard Leslie, Secretary – David Parmee, Treasurer – Stephen Hunter, members – Andrew Matthews, Hilary Maxfield, Gill Parmee, Mike Thornton

Moray Chair – David Law (to August 2022) then Martin Cook, Secretary – Alison Ritchie, Treasurer – Frank Ritchie, members – Martin Cook (to August 2022), David Law (from August 2022), Melvin Morrison, Richard Somers Cocks, Chris Thomas, Alastair Young

North-East Scotland Chair – Alan Knox, Secretary – John Wills, Treasurer – Bill Craigie, Members – Hugh Addelee, Ian Broadbent (ex officio as Recorder), Mark Lewis, Mark Sullivan

Orkney Chair – Colin Corse, Secretary/Vice-Chair/Treasurer – Helen Aiton

Stewartry Chair – Jeremy Brock, Vice-Chair – Mark Pollitt, Joint Treasurer – Leslie Fortune (to July 2022), Peter Swan (from March 2023), Secretary/Joint Treasurer – Joan Howie, members – Graham Smith, Val Smith, Paul Tarling (from September 2022)

Tayside Chair – Anne Reid, Secretary – Rachael Wilbourn, members – Jon Cook, Ron Downing, Maria O'Neill, Mike Sedakat

West Galloway Chair – David McGhie, Vice-Chair – Alan Johnstone, Secretary/Treasurer – Geoff Sheppard, members – Sandra Alder, Jean Sheppard

LOCAL BIRD RECORDERS

Angus and Dundee – Jon Cook; **Argyll** – Jim Dickson, Assistant – Malcolm Chattwood; **Ayrshire** – Fraser Simpson, Assistant – Angus Hogg; **Borders** – David Parkinson and Martin Moncrieff; **Caithness** – Sinclair Manson; **Clyde** – Iain Gibson (to October 2022), John Simpson (from December 2022), Assistants – Val Wilson, John Sweeney (from December 2022); **Clyde Islands** – Bernard Zonfrillo; **Dumfries and Galloway** – Paul N Collin; **Fair Isle** – Rob Fray; **Fife** – Graham Sparshott; **Forth (Upper)** – Chris Pendlebury, Assistant – Neil Bielby; **Highland** – John Poyner; **Isle of May** – Iain English; **Lothian** – Stephen Welch; **Moray and Nairn** – Martin Cook; **North-East Scotland** – Ian Broadbent; **Orkney** – Jim Williams; **Outer Hebrides** – Yvonne Benting; **Perth and Kinross** – (Vacancy); **Shetland** – Rob Fray

SCOTTISH ORNITHOLOGISTS' CLUB

INDEPENDENT EXAMINER'S REPORT TO THE COUNCIL MEMBERS OF THE SCOTTISH ORNITHOLOGISTS' CLUB

YEAR ENDED 31 MARCH 2023

I report on the financial statements for the year ended 31 March 2023 set out on pages 37 to 50.

Respective responsibilities of the Council members and the Independent Examiner

As described in the Council members' Report, the Council members are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Club's Trustees ("Council") consider that the audit requirements of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with Regulation 11 of The Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Club and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from you as Council members concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with Section 44 (1) (a) of The Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the 2006 Accounts Regulations (as amended); and
 - To prepare accounts which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Louise Presslie C.A.

[Whitelaw Wells Chartered Accountants](#)

9 Ainslie Place

Edinburgh EH3 6AT

Date: 10 November 2023

SCOTTISH ORNITHOLOGISTS' CLUB

Statement of Financial Activities

For the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations & legacies	2	189,129	-	189,129	179,468
Charitable Activities	3	115,057	200	115,257	83,355
Other trading activities	4	255	-	255	80
Investment income	5	12,413	274	12,687	11,652
Other income – sale of assets		-	-	-	100
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		316,854	474	317,328	274,655
Expenditure on:					
Raising Funds	7	23,811	-	23,811	30,500
Charitable activities	7	335,754	2,041	337,795	320,713
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		359,565	2,041	361,606	351,213
Net (loss) before gains and losses on investments		(42,711)	(1,567)	(44,278)	(76,558)
Net (losses)/gain on investments 9		(23,653)	(24,619)	(48,272)	17,168
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(66,364)	(26,186)	(92,550)	(59,390)
Total funds brought forward		816,242	636,474	1,452,716	1,512,106
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		749,878	610,288	1,360,166	1,452,716
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 39 to 50 form part of these financial statements

SCOTTISH ORNITHOLOGISTS' CLUB

Balance Sheet

As at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	8		816,768		826,055
Investments	9		419,432		549,516
			<hr/>		<hr/>
			1,236,200		1,375,571
Current assets					
Stock		8,326		9,143	
Debtors	10	27,386		21,466	
Cash at bank and in hand		110,753		73,310	
		<hr/>		<hr/>	
		146,465		103,919	
Creditors: amounts falling due within one year					
	11	(22,499)		(26,774)	
		<hr/>		<hr/>	
Net current assets			123,966		77,145
			<hr/>		<hr/>
Net assets			1,360,166		1,452,716
			<hr/> <hr/>		<hr/> <hr/>
Funds					
Unrestricted funds	12		749,878		816,242
Restricted funds	12		610,288		636,474
			<hr/>		<hr/>
			1,360,166		1,452,716
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by Council on 10 November 2023

And signed on their behalf by Ruth Briggs (President)



The notes on pages 39 to 50 form part of these financial statements

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities

For the year to 31 March 2023

1. ACCOUNTING POLICIES

Accounting conventions

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The accounts have been prepared in accordance with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The Club has taken advantage of the exemption from the requirement to prepare a Statement of Cash Flows as permitted under FRS 102 and the Charities FRS 102 SORP.

The Scottish Ornithologists' Club constitutes a public benefit entity as defined by FRS102. Council considers that there are no material uncertainties about the Club's ability to continue as a going concern. The Council's going concern assessment considers a period of at least 12 months from the date of signing of these financial statements. Accordingly, the financial statements have been prepared on a going concern basis.

Significant Judgements and Estimates

The preparation of these accounts requires Council to make judgements, estimates and assumptions that affect the application of policies and reported amount of assets, liabilities, income and expenses. Judgement and estimates are continually evaluated and are based on historical experiences and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

Fixed assets

Fixed assets are included in the balance sheet at cost or at market value at the date of the gift.

Depreciation

Depreciation is charged to write off the cost less estimated residual value of assets on a straight line basis at the following rates:

- heritable properties land	0%
- buildings	1% of building cost each year
- furniture and fittings	20%
- computers and other equipment	33.33%
- solar panels	4% of initial cost each year

Heritable property – land – is not depreciated as it is considered to be increasing in value.

Investments

Under the Statement of Recommended Practice, investments are shown at market value. Unrealised gains are recognised in the statement of financial activities in the year in which they arise. Purchases are recorded at cost and disposals at their realised value.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

Investment Income

Income from investments is credited in the year in which it is received.

Debtors

Debtor balances are stated at the transaction price less any impairment.

Bank and Cash

These comprise cash and balances with banks which are readily convertible into cash.

Creditors

Creditor balances are recognised where the Club has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated readily.

Stock

Stock is stated at the lower of cost and net realisable value.

Income

Grant income is credited in the year to which it relates. Legacies and donations receivable are credited in the statement of financial activities when there is sufficient certainty of their receipt and the value of incoming resources can be measured with sufficient reliability. Legacies receivable without conditions are credited to unrestricted funds; legacies receivable with the condition that they will be invested and the income spent for the benefit of the Club are credited to the Endowment Capital Fund and the income from this fund is credited to unrestricted funds. Sales, membership and other income are recognised as the invoiced value of goods and services provided during the period to which they relate. All income is stated net of value added tax.

Expenditure

Expenditure is charged in the period to which it relates. Wherever possible, expenses are attributed directly to the category to which they relate. Where this is not possible expenses are allocated on the basis of time spent by staff on each activity.

Operating leases

Lease payments under operating leases are charged as expenses in the periods in which they are incurred.

Definition of Funds

Unrestricted funds comprise designated funds which have been set aside by the Council to fund specific future projects in the furtherance of the Club's objectives, and the general reserve. Restricted funds are funds which are subject to specific restrictions imposed by the income provider in relation to how the income can be spent.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value since these are repayable on demand.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

2. Donation & Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Membership subscriptions	104,331	-	104,331	99,397
Donations – general	52,206	-	52,206	35,423
Legacies	32,000	-	32,000	1,000
Branches: grants	592	-	592	43,648
	<hr/>	<hr/>	<hr/>	<hr/>
	189,129	-	189,129	179,468
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from donations and legacies was £189,129 (2022: £179,468) of which £189,129 (2022: £179,468) was unrestricted and £Nil (2022: £Nil) was restricted.

3. Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Sale of goods, except art	58,418	200	58,618	45,988
Commission on art sales	17,158	-	17,158	18,685
Conferences and events	35,980	-	35,980	8,501
Solar panel Feed-in-tariffs	3,501	-	3,501	3,181
Grants:				
East Lothian Council -COVID-19	-	-	-	7,000
	<hr/>	<hr/>	<hr/>	<hr/>
	115,057	200	115,257	83,355
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from charitable activities was £115,257 (2022: £83,355) of which £115,057 (2022: £83,355) was unrestricted and £200 (2022: £Nil) was restricted.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

4. Income from other trading activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Hire of Lecture room	255	-	255	80
	<hr/>	<hr/>	<hr/>	<hr/>
	255	-	255	80
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from other trading activities was £255 (2022: £80) of which £255 (2022: £80) was unrestricted and £Nil (2022: £Nil) was restricted.

5. Investment income

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Dividends	11,735	-	11,735	11,356
Interest received	382	274	656	23
Royalties	296	-	296	273
	<hr/>	<hr/>	<hr/>	<hr/>
	12,413	274	12,687	11,652
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Income from Investments was £12,687 (2022: £11,652) of which £12,413 (2022: £11,652) was unrestricted and £274 (2022: £Nil) was restricted.

6. Staff numbers and costs

	2023	2022
	£	£
Wages and salaries	152,221	136,268
Social security costs	6,330	5,225
Pension costs	2,842	2,375
	<hr/>	<hr/>
	161,393	143,868
	<hr/> <hr/>	<hr/> <hr/>
Average number of employees	9	8
	<hr/> <hr/>	<hr/> <hr/>

There were no employees with emoluments above £60,000.

Members of the editorial team were paid honoraria in lieu of expenses totalling £770.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

7. Expenses

	Raising Funds £	Charitable Activities £	Trading £	Governance costs £	Total 2023 £	Total 2022 £
- Staff costs and Honoraria	11,351	139,461	11,351	-	162,163	144,858
- Library	-	852	-	-	852	756
- Subscriptions & publications	1,541	36,973	-	-	38,514	38,071
- Merchandise	-	-	32,672	-	32,672	27,822
- Mailing	1,481	1,481	-	-	2,962	2,596
- Conferences	-	42,666	-	-	42,666	7,957
- Branches	-	14,783	-	-	14,783	49,092
- Administration	1,069	13,140	1,069	-	15,278	5,414
- Independent examination	-	-	-	2,050	2,050	1,800
- Legal fees	-	-	-	1,103	1,103	1,608
- Investment manager Fees	3,454	-	-	-	3,454	4,466
- Photocopies	-	2,971	-	-	2,971	2,794
- Council & Committee Expenses	-	-	-	-	-	153
- Depreciation	-	10,187	-	-	10,187	10,699
- Promoting the Club	4,915	-	-	-	4,915	12,694
- Research Grants	-	7,581	-	-	7,581	14,109
Premises						
- Insurance	-	9,396	-	-	9,396	8,502
- Utilities	-	3,705	-	-	3,705	2,973
- Maintenance	-	5,064	-	-	5,064	13,639
- Miscellaneous	-	1,290	-	-	1,290	1,210
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	23,811	289,550	45,092	3,153	361,606	351,213
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

8. Tangible Fixed Assets

	Land £	Building £	Furniture & Computers & Fittings £	Equipment £	Solar Panels £	Total £
Cost						
Balance at 31 March 2022	88,125	872,347	586	3,484	22,900	987,442
Additions in year	-	-	-	900	-	900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2023	88,125	872,347	586	4,384	22,900	988,342
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Depreciation						
Balance at 31 March 2022	-	148,178	351	2,782	10,076	161,387
Charged in the Year	-	8,724	117	430	916	10,187
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Balance at 31 March 2023	-	156,902	468	3,212	10,992	171,574
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Net book value						
At 31 March 2023	88,125	715,445	118	1,172	11,908	816,768
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	88,125	724,169	235	702	12,824	826,055
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

8. Tangible Assets (cont'd)

Library

The Club maintains a library of books and periodicals relating to ornithology. This library has been acquired by purchase and by donation over the lifetime of the Club and is recognised as a significant asset for the study of ornithology in Scotland.

Due to the difficulty in valuing gifts and of ascertaining expenditure in past years, the library is not capitalised in the accounts; it is treated as a heritage asset.

9. Investments	2023	2022
	£	£
Market value at start of financial year	549,516	549,057
Additions at cost	71,353	129,529
Disposal proceeds	(153,165)	(146,238)
Net (losses)/gains on revaluation at financial year end	(48,272)	17,168
	=====	=====
Market value at financial year end	419,432	549,516
	=====	=====
Historical cost as at financial year end	396,698	449,046
	=====	=====

All investments are listed on the UK stock exchange.

All investments are carried at their fair value. Investments are all in traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of the financial instruments to the ongoing financial sustainability of the Club is considered in the financial review and investment policy and Council's Annual Report.

The main form of financial risk faced by the Club is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of the investors to investment risk, and changes in sentiment concerning equities and within particular sectors and sub sectors, particularly as the Club is reliant on the dividend yield in part to finance its work.

The Club has managed the investment risks by retaining expert advisors and operating an investment policy that provides a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchange. The Club does not make use of derivatives and other similar complex financial instruments.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

10. Debtors

	2023	2022
	£	£
Trade debtors	2,539	230
Other debtors	24,847	21,236
	27,386	21,466
	27,386	21,466

11. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	11,749	17,996
Tax and other social security	2,897	2,922
Accruals	7,853	5,856
	22,499	26,774
	22,499	26,774

12. Funds

	Balance at 31 March 2022 £	Income £	Expenses £	Loss/gains on investments £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds						
General Fund	449,919	308,521	(341,865)	-	(5,831)	410,744
<i>Designated Funds</i>						
Endowment Fund (unrestricted)	281,388	-	(1,692)	(23,653)	-	256,043
Endowment Fund Research Grant	3,600	-	(5,831)	-	5,831	3,600
<i>Birds of Scotland</i> (BS3) Fund	28,682	-	(1,750)	-	-	26,932
Unrestricted Funds held by branches	52,653	8,333	(8,427)	-	-	52,559
	816,242	316,854	(359,565)	(23,653)	-	749,878
	816,242	316,854	(359,565)	(23,653)	-	749,878

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

12. Funds (cont'd)

	Balance at 31 March 2022 £	Income £	Expenses £	Loss/gains on investments £	Transfers £	Balance at 31 March 2023 £
Restricted funds						
Property Endowment Fund	334,727	-	-	-		334,727
Endowment Fund (restricted)	292,874	-	(1,762)	(24,619)	-	266,493
Restricted Funds held by branches	8,873	474	(279)	-	-	9,068
	-----	-----	-----	-----	-----	-----
	636,474	474	(2,041)	(24,619)	-	610,288
	-----	-----	-----	-----	-----	-----
Total	1,452,716	317,328	(361,606)	(48,272)	-	1,360,166
	=====	=====	=====	=====	=====	=====

Fund purposes:

Unrestricted Funds:

Endowment Fund which has been established in the past mostly by legacies received, held in investments.

Endowment Fund Research Grants is a fund put aside by Council each year to provide research and survey grants. *Birds of Scotland* Fund is a designated fund for spending on publications.

Other unrestricted funds are held by branches. Total branch funds include restricted funds listed in Note 13.

Restricted Funds:

Property Endowment Capital Fund which was established by a donation of property is used to provide and maintain a centre for ornithology in Scotland.

Endowment Fund which has been established previously, mostly by legacies received. A proportion is a capital endowment with conditions allowing only the income to be spent so is listed here in restricted funds, the remaining has been reserved by Council to be spent at their discretion and forms part of the reserves of the Club and list in unrestricted funds.

Other restricted funds, received for specific projects, are held by branches. Total SOC branch funds include restricted funds listed in Note 13.

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

12. Funds (cont'd)

	Balance at 31 March 2021 £	Income £	Expenses £	Loss/gains on investments £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds						
General Fund	511,060	226,464	(285,246)	-	(2,359)	449,919
<i>Designated Funds</i>						
Endowment Fund (unrestricted)	275,164	-	(2,188)	8,412	-	281,388
Endowment Fund Research Grant	3,600	-	(2,359)	-	2,359	3,600
<i>Birds of Scotland</i> (BS3) Fund	40,361	71	(11,750)	-	-	28,682
Unrestricted Funds held by branches	51,926	48,120	(47,393)	-	-	52,653
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	882,111	274,655	(348,936)	8,412	-	816,242
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds						
Property Endowment Fund	334,727	-	-	-	-	334,727
Endowment Fund (restricted)	286,395	-	(2,277)	8,756	-	292,874
Restricted Funds held by branches	8,873	-	-	-	-	8,873
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	629,995	-	(2,277)	8,756	-	636,474
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,512,106	274,655	(351,213)	17,168	-	1,452,716
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SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

13. Funds held by branches

	2023	2022
	£	£
Income:		
Donations	2,634	372
Sales	3,860	1,832
Bank interest	304	13
Grants	592	43,648
Other	1,417	2,255
	<hr/>	<hr/>
	8,807	48,120
Expenditure:		
Room hire	(1,554)	(22)
Speakers' expenses	(513)	(219)
Equipment purchase	(962)	-
Publication costs (net of stock revaluation)	(2,973)	(1,539)
Donations / grants	(1,149)	(100)
Other	(1,555)	(45,514)
	<hr/>	<hr/>
	(8,706)	(47,394)
 Surplus for the year	 101	 726
	<hr/> <hr/>	<hr/> <hr/>

14. Analysis of net assets among funds

	Unrestricted	Restricted	2023
	Funds	Funds	£
	£	£	
Balances at 31 March 2023 represented by:			
Tangible fixed assets	482,041	334,727	816,768
Investments	205,522	213,910	419,432
Net current assets	62,315	61,651	123,966
	<hr/>	<hr/>	<hr/>
	749,878	610,288	1,360,166
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SCOTTISH ORNITHOLOGISTS' CLUB

Notes to the Financial Activities (cont'd)

For the year to 31 March 2023

14. Analysis of net assets among funds (cont'd)

	Unrestricted Funds £	Restricted Funds £	2022 £
Balances at 31 March 2022 represented by:			
Tangible fixed assets	491,328	334,727	826,055
Investments	269,263	280,253	549,516
Net current assets	55,651	21,494	77,145
	=====	=====	=====
	816,242	636,474	1,452,716
	=====	=====	=====

15 Related party transactions

No one individual had control of the Club during the year.

Other than the Honoraria noted in note 6 there have been no further transactions with Council members that require disclosure.

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ScotlandsBirdClub



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The SOC is a Scottish Charitable Incorporated Organisation SC009859

Front cover: Highland Branch outing, Gairloch and Rua Reidh © Mary Galloway