



SCOTTISH
ORNITHOLOGISTS'
CLUB



**ANNUAL REPORT AND ACCOUNTS FOR
THE YEAR ENDED 31 MARCH 2020**

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A WELCOME FROM THE PRESIDENT

Council is pleased to present a new-look Trustees' report this year. We very much hope that this new approach will give you more information on the Club's activities during 2019/20, and how they meet the objectives we have set for ourselves. We have placed more emphasis on our achievements during the year, and less on the mechanics of running the Club, as we think this is more relevant to you, our members.

In this brief introduction it's impossible for me to review all the activities we've undertaken this year, so I'll focus on some real highlights:

First mention must go to the launch of the Club's new mobile app *Where to Watch Birds in Scotland*. This has received wide acclaim and is recognised as the first of its kind anywhere, providing free information on almost 600 birding sites across Scotland, and linking those to recent reports on BirdTrack. We congratulate the team responsible for the app's production, and recognised their efforts with presentations at the Annual Conference and AGM.

Forming our Birding and Science Committee was a major step forward in refocusing our priorities. It aims to coordinate and drive forward the work we do for birding, bird recording and research. The Committee is already working across a number of fronts, including identifying gaps in knowledge about Scottish birds, which will help direct our future activities.

Our Young Birders' Training Course (run jointly with the Isle of May Bird Observatory) also continued to be a great success and made it on to the shortlist for the 2019 Nature of Scotland Awards. At our sold-out Annual Conference, we held a young birders' networking session, which was very well-received and allowed over 30 young birders to quiz several of our experienced speakers about birding, conservation and career opportunities.

Our work with wildlife art and artists represents a distinctive part of our profile – long may it continue. During the year, Council approved our new art strategy, and our art exhibitions at Waterston House continued to be a great success. My personal favourite was Ben Woodhams' show *KYST*, the product of a year's work in the field painting the wildlife and landscapes of the Danish island Bornholm.

The end of the year brought the biggest unexpected upheaval for decades, with the coronavirus pandemic and consequent national lockdown. Our staff did a fantastic job in a very short time, and we formed a temporary executive group to make decisions rapidly. This enabled the staff to continue to run the Club's business from their homes, causing the minimum of disruption.

Finally, I want to offer thanks to all those who helped the Club during the year: the officers, council, volunteers, staff, partner organisations and donors. Special thanks are due to Dave Heeley, who stepped down at the AGM after doing a sterling job as Club Secretary. We welcome David Lindgren as his successor. Without you all, the SOC would not be what it is today. Thanks to you, we have a Club that's more than the sum of its parts, in sound condition, and meeting the challenges of these strange times.

Ian Bainbridge





OBJECTIVES & ACTIVITIES

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

The Club has 15 local branches across the country and a growing membership of 3400. 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.

Our data form is one 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 also offer grants for ornithological research, develop and support young birdwatchers, run Scotland's largest ornithology library and host regular art exhibitions at our Waterston House headquarters in East Lothian.

OUR AIMS



TO PROMOTE
the study, documentation and
conservation of Scotland's birdlife



TO ENCOURAGE
an interest in wild birds



TO PROVIDE
a focus for information relating to the
study of ornithology



TO INSPIRE
an appreciation of
natural history art



ACHIEVEMENTS & PERFORMANCES

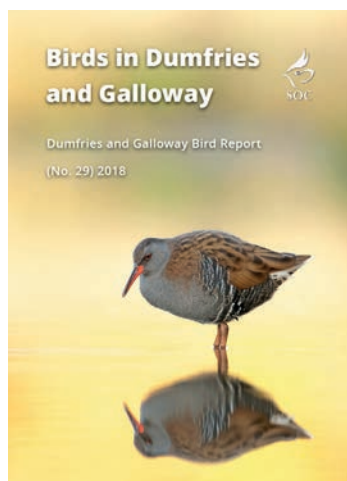
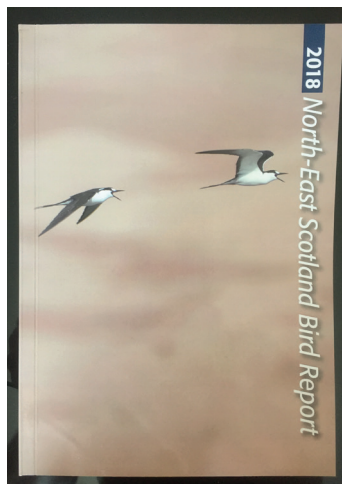
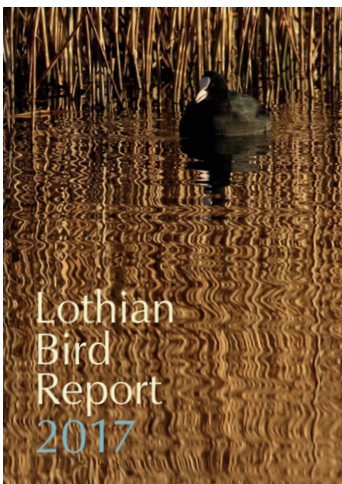
PROMOTING THE STUDY, DOCUMENTATION AND CONSERVATION OF SCOTLAND'S BIRDLIFE

Constantly gathering information about birds is key to conservation in a time when many species' numbers are declining. Every day, our volunteers all over the country record vital information about Scotland's birds to help protect them, provide a picture of wider environmental change, and build up ornithological history.

LEADING BIRD RECORDING IN SCOTLAND

The SOC is the umbrella organisation for bird recording in Scotland, managing the network of organisations and volunteers who do this crucial work.

Through our branches, we help to appoint most of Scotland's Local Bird Recorders (LBRs), the volunteers in charge of collating information about birds in their area.



ACHIEVEMENTS & PERFORMANCES (CONT)

This year we updated our LBR Guidelines – a comprehensive document detailing every aspect of the Local Bird Recorder role. Thanks to the hard work of LBRs and our members, we published several new local bird reports in 2019/20.

The SOC is also a core partner in BirdTrack, an online tool people can use to store their bird sightings, keep up to date with what others are seeing, see trends, and contribute to a national database to support species conservation.

Alongside the British Trust for Ornithology, Royal Society for the Protection of Birds, BirdWatch Ireland and Welsh Ornithological Society, the SOC attended two BirdTrack Steering Group meetings in 2019/20. A number of improvements to the tool's functionality were implemented, including the creation of four revised tutorial videos for users and the ability to print off species lists for use in the field. A poll that was carried out among users to inform how other taxa can be recorded also revealed that the main motivation for using BirdTrack was that the data entered can be used by scientific bodies to feed into species studies and conservation initiatives.

We also oversee the Scottish Bird Records Committee, which maintains the *Scottish List*, a list of all species and subspecies of wild birds recorded in Scotland. This year the Committee considered 82 sightings of rare birds, with an acceptance rate of 86%. These were added to the List, which was published as an annual summary in the Club's journal.



FORMING A NEW COMMITTEE TO SPEARHEAD OUR WORK

In 2019 we formed our new Birding and Science Committee to develop the Club's role in promoting birds, birdwatching and conservation activities in Scotland. It is chaired by Professor Jeremy Wilson (SOC Vice-President *Birding and Science*) and made up of members of several SOC committees. The new Committee met twice in 2019/20 to discuss ideas and make plans about everything from bird recording to publications.

One of the Committee's key tasks is to compile an overview of knowledge gaps around Scottish birds. We hope to publish this overview in *Scottish Birds* as a resource to support our own Research and Surveys Committee and others in prioritising future research and funding.

FUNDING RESEARCH PROJECTS AND PUBLICATIONS

Every year since 1966 we have awarded Research and Surveys grants to support studies that further knowledge about Scotland's birds, and contribute to their conservation. Donations and gifts in Wills from our supporters fund these important grants.

This year we gave a total of £2,230 to four excellent projects:

- Water Rail studies, Tay reedbeds
- Winter shorebird count, Sanday, Orkney
- Quandale skuas, Rousay, Orkney
- Study of breeding Honey Buzzards in Central Scotland



ACHIEVEMENTS & PERFORMANCES (CONT)

In 2008 we established our *Birds of Scotland* Fund thanks to the success of our award-winning book, *The Birds of Scotland*. Over the past 12 years it has awarded financial assistance towards 25 ornithological publications and special projects. These range from regional bird atlases and birdwatching site guides to the digitisation of journals.

This year we agreed to continue supporting the production of the Scottish Raptor Monitoring Scheme annual report from 2020 to 2022, with a £1,750 grant each year. The SOC is one of nine organisations that makes up the Scheme, which collates, curates and reports raptor monitoring data from across Scotland and makes the information available for a wide range of conservation purposes.

2019 was a relatively poor year for breeding Honey Buzzards in Central Scotland, with fewer territories and less productivity compared with the 2018 season. Several of the usual territories did not have birds. However, we placed cameras at two nests during 2018: one a successful nest that produced two young; and another where only the female returned. Both gave much new information about the breeding behaviour of Honey Buzzards in Scotland.

Ken Shaw and Chris McInerny
Central Scotland Honey Buzzard Study Group, who received an SOC grant to conduct important research into the species in 2019



ACHIEVEMENTS & PERFORMANCES (CONT)

TRAINING YOUNG PEOPLE TO RECORD BIRDS

Each year our Young Birders' Training Course, in collaboration with the Isle of May Bird Observatory, gives six 16 to 25-year-olds the chance to spend a week on the Isle of May. There they gain intensive experience of the skills and methods of bird recording and monitoring.

The six young people who attended the Course in July 2019 said they had a great time. Their activities included ringing chicks of Great Black-backed, Herring and Lesser Black-backed Gulls; ringing of Puffins, Kittiwake chicks, Shags, Starlings and Pied Wagtails; and helping with an all-island wader count.

The participants also learned more about bird identification and standards of bird recording, and oversaw the completion of the Observatory Daily Census and Migration Logs. They watched young Guillemots and Razorbills take the leap from nest ledges to a life at sea; helped monitor and build nest boxes for the tern colonies; helped with Puffin netting and grovelling; collected stray pufflings from around the island and launched them out to sea; and did several sessions of counting/reading Shag colour-rings and sea-watching.



YOUNG BIRDERS' TRAINING COURSE

Applications are invited from individuals (aged 16-25) to participate in a week-long course run by SOC and Isle of May Bird Observatory on the Isle of May.

SOC

- Course content will include species recording and data handling, seabird research, bird ringing, Isle of May NNR & aspects of bird observatory life
- Deadline for applications - 1st May 2019 at 5pm
- Course will be held on 6-13th July 2019
- Limited to six participants
- Basic, hostel-style accommodation
- Course substantially sponsored by SOC



To apply and for further information, visit the SOC website: www.the-soc.org.uk

Isle of May BIRD OBSERVATORY

This year I was one of the lucky few to take part in the Young Birders' Training Course. I spent the week gaining vital conservation skills, meeting like-minded people and admiring the peaceful beauty of the island and its exemplary seabird colonies. Yes, it was as good as it sounds!

Since then, I've put my skills into practice and I've been ringing Sand Martin chicks over the latter part of the summer. I hope to get further involved in bird conservation and ringing anywhere I can. I feel the course has given me a great platform from which I can gain more opportunities in the wonderful world of ornithology, which is really helpful if, like me, you are considering a career in that field.

Roderick Morrison, who took part in the 2019 Young Birders' Training Course





ENCOURAGING AN INTEREST IN WILD BIRDS

Getting people to take an interest in and care about wild birds is important if we want to protect them. We encourage our members' and the wider public's passion and care for birds in many different ways.

LAUNCHING OUR MOBILE APP



SOC mobile app © Steve Cox

This year we launched our ground-breaking new app, *Where to Watch Birds in Scotland*.

Many people don't know where the best places are to find birds. Our free app presents concise, helpful information about sites to see birds, zoomable maps, directions to and around sites and much more.

The app makes birdwatching easier, more accessible and more appealing to a wider audience, especially young people. It also contributes to bird conservation, encouraging users to submit sightings to BirdTrack or their Local Bird Recorder.

Launched in April 2019 with details of 400 of the best birdwatching sites across Scotland, the app grew throughout the year and now has details of 560 sites. A keen army of volunteers provide the app's content.

More than 10,000 people downloaded the app in its first year and given that SOC membership is around 3,400 and not all members will have downloaded the resource, this suggests it has reached perhaps 8,000 non-members, increasing their interest in wild birds, the local environment, and conservation.

In his review of the app in *British Birds* magazine, Mark Holling said: "I think I have seen the future of bird-finding guides." In January 2020, the app won the *Birdwatch* magazine Product of the Year award.



ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

We secured ferry company CalMac's support for the app, with an A2 poster being displayed on board their Ullapool to Stornoway ferry and in Ullapool terminal. In return, we agreed to promote CalMac's Marine Awareness Programme, contributing to wildlife vinyl panels for children on their ferries.



The app took just under three years from conception to launch. It was funded by our *Birds of Scotland* Fund, gifts to the Club in Wills and a donation from the Glasgow Natural History Society.



ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)



BUILDING OUR MEMBERSHIP

We were pleased to see our membership grow in 2019/20 by almost 100 to 3,400. We remain committed to constantly feeding our members' interest in and passion for birds through branch meetings, events, publications and much more.

We know it's important to listen to what our members want and need. During 2019, our North-east Scotland and Highland branches sent out a questionnaire to their members. Their answers led to a number of follow-up actions, such as North-east Scotland creating an innovative programme of events, although these had to be postponed due to the Covid pandemic.

We also recognised the SOC members who make outstanding contributions to their branches at our Branch Recognition Awards at the Annual Conference. This year the award winners were Ian K Clark from Ayrshire; Julian Smith from Caithness; Neil Bielby from Central Scotland; Paul Taylor from Fife; Martin Cook and Melvin Morrison from Moray; Nick Littlewood from North-east Scotland; and Paul Collin and Joan Howie from Stewartry.

ORGANISING OUTINGS, WALKS AND TALKS

During the winter, branches hosted a series of indoor talks throughout Scotland, with guest speakers sharing their expertise on topics ranging from the re-introduction of White-tailed Eagles in Scotland to the exotic birds of Indonesia.

SCOTTISH ORNITHOLOGISTS' CLUB
SOC

SOC CENTRAL BRANCH

"THE SUCCESSFUL REMOVAL OF BLACK RATS FROM THE SHIANT ISLES", WITH TOM CHURCHYARD

THURSDAY 7 NOVEMBER 2019 AT 7.30PM
The Allan Centre, Fountain Road, Bridge of Allan, FK9 4AT

In the winter of 2015/16, the Shiant Isles Seabird Recovery Project successfully eradicated invasive black rats from the Isles. Join the project's Manager, Tom Churchyard, as he takes us on a journey to the middle of the Minch to discover how the team achieved the removal of black rats, what it was like being the first people for over a century to live and work on the Isles for a winter and how the Shiants have responded in the years since the eradication.

Tom is a senior project manager for RSPB and heads up the Biosecurity for LIFE team. He's worked in island conservation for over 10 years with a focus on island restoration and invasive species. He managed the Shiants project between 2015 and 2017.

All welcome. Please note we ask attendees for a small donation of £3 (£2 SOC members) to help cover the cost of refreshments and venue hire. Non-members interested in finding out more about our activities and membership are very welcome to come along and attend a meeting.

www.the-soc.org.uk /scotlandsbirdclub /scottishbirding

SOC is a Scottish Charitable Incorporated Organisation SC 0009859 - Razorbill © Laurie Campbell

SCOTTISH ORNITHOLOGISTS' CLUB
SOC

SOC NORTH-EAST SCOTLAND BRANCH

"CURLEW IN SCOTLAND", WITH DAVID DOUGLAS

MONDAY 4 NOVEMBER 2019 AT 7.30PM
Sportsmans Club, Queens Road, Aberdeen, AB15 4YL

The Curlew is now considered the UK's highest conservation priority bird species. In this talk, David Douglas will explain why Scotland is so important for Curlew, describe the threats they face and also the recovery work that is taking place to ensure that Curlew have a future in Scotland.

Following his PhD at Aberdeen/Leeds Universities on the breeding ecology of Yellowhammers, David worked at BTO before moving to RSPB's Centre for Conservation Science in 2009. He now works as a Principal Conservation Scientist, leading the charity's upland research programme. This focuses on undertaking the research needed to inform the conservation of wildlife and the wider environment in the UK's important upland areas.

All welcome. Please note we ask attendees for a small donation of £2 SOC members, £3 non-members. Non-members interested in finding out more about the Club are very welcome to come along and attend a meeting.

www.the-soc.org.uk /scotlandsbirdclub /scottishbirding

SOC is a Scottish Charitable Incorporated Organisation SC 009859 - Curlew © Laurie Campbell

ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

Branches also delivered over 100 outings. These included a long weekend in Caithness organised by the Highland branch, a three-night mid-week stay in Portpatrick for the Dumfries branch, and a weekend coach trip to the east coast for Ayrshire. The birds and landscapes of Norfolk were the focus of the RSPB Central Ayrshire and SOC Ayrshire group holiday in June, where Nightjar sightings were the highlight.



Clyde branch outing, Carbars-Pool, Lanarkshire, May 2019 © David Palmer



Highland branch outing, Broubster Leans RSPB reserve, Caithness, May 2019 © Carol Miller

The Bird ID Skills guided walks programme also delivered 40 field trips over the reporting period, with course leader, Scott Paterson, using prime birding locations in the Lothians and Central Belt to provide his signature engaging expert tuition to beginner and improver birdwatchers. The programme included eight sold-out Birdsound Identification Walks at Gosford Estate and on the Pencaitland Railway Walk at Ormiston; 26 identification walks at sites such as Barns Ness, Aberlady, Musselburgh, Gartmorn Dam, Loch Leven, Scone Palace and Tay Reedbeds; and four longer courses. We ran both mid-week and weekends walks so that as many people as possible could take part. Feedback from participants has been overwhelmingly positive with many people returning to take part in more walks.



Our leader Scott has a profound knowledge of everything with feathers. A true gentleman who, along with his quiet humour and endless patience, has been a real inspiration to us novice birdwatchers.

Catriona Dickson,
who took part in one of our Bird ID Guided Walks



Scott Paterson giving Bird ID tuition, Barns Ness © Jo McCourt

ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

HOLDING EVENTS AT WATERSTON HOUSE



Our Waterston House headquarters in Aberlady, East Lothian, continued to provide a venue for events to promote interest and inspire passion in wild birds.

Purpose-built in 2005 and overlooking Aberlady Bay Local Nature Reserve, Waterston House attracts around 10,000 visitors a year – from birdwatchers and researchers, to wildlife art aficionados and customers browsing the shop for birdcare supplies, birdwatching resources or nature-themed books, cards and gifts.

In the autumn, we hosted illustrated talks and guided walks by John Harrison, the local warden of Aberlady Bay. Always popular, these events, which are run in partnership with East Lothian Countryside Ranger Service, promote an awareness and understanding of the migrating geese that descend on East Lothian at this time of year. Earlier in the year, John also facilitated a visit from P4 children from nearby Aberlady Primary School to explore HQ's garden hedgerows and make use of our telescopes to observe the birds visiting the feeders.

In April and September, Viking Optical, who supply the optical equipment we sell in our shop, held free demo days where anyone could come along and try out a wide range of binoculars and telescopes and get some friendly, expert advice.

The Club's various committees also used Waterston House library for their meetings, as did external organisations including the Aberlady Bay Advisory Group (East Lothian Council), Fair Isle Bird Observatory Trust and North Sea Bird Club.



Aberlady Goose Watch



© Ian Andrew (Illustrated geese at Aberlady Bay)

Thur 26 Sept & Tues 1 Oct, 5.30pm
Illustrated talk and goose watch

Sat 28 Sept, 6.45am
Guided goose walk, Aberlady Bay

Scottish Ornithologists' Club
Waterston House, Aberlady

£10.00 (SOC members/children £8.00)

To book, visit:
www.the-soc.org.uk/support-us/events



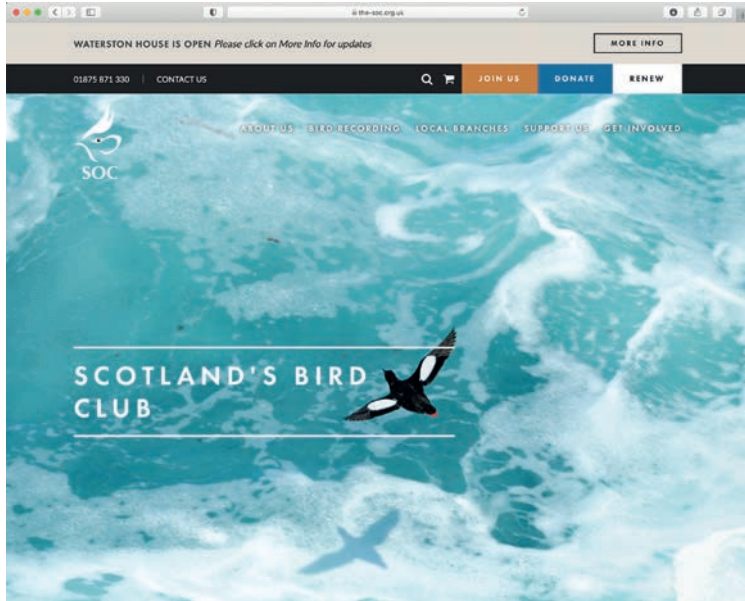
SOC goose events are run in partnership with East Lothian Countryside Ranger Service
Price includes refreshments. Places limited. Advance booking required

ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

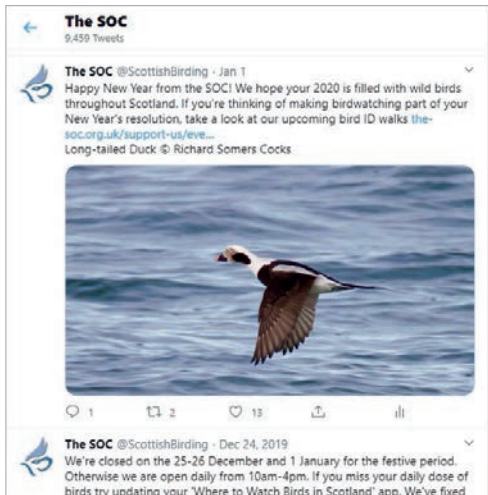
REACHING OUT VIA OUR WEBSITE, SOCIAL MEDIA AND NEWSLETTERS

Our website, social media and newsletters were another key channel we used this year to promote an interest in birds.

In 2019/2020 more than 56,400 unique users visited our website, which is packed with information about birds and bird watching. That's a 33% increase on last year. The most popular pages included the page about our new *Where to Watch Birds in Scotland* app and our events section.



We also engaged with thousands of people through posts on social media this year. In March 2020 we had in the region of 3,000 Facebook likes (17% more than last year) and over 6,300 Twitter followers (a 16% increase on last year). In August 2019 we set up an Instagram account too, which had almost 600 followers by October 2020.

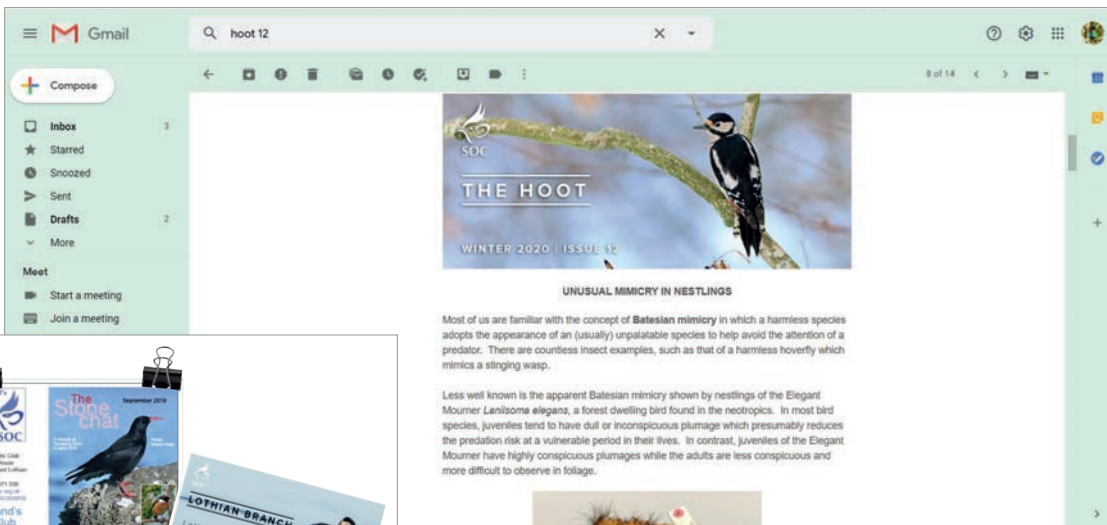


ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

We continued to produce our quarterly e-digest *The Hoot*, which we send to all our members. Often an easily-digestible summary of recent scientific papers, *The Hoot* aims to be an engaging and accessible resource for all our members, regardless of where they live or their birding expertise. Five of our branches – North-east Scotland, Fife, Lothian, Central Scotland and Ayrshire – also produced regular members' newsletters.

As someone who is unable to attend branch meetings, I think The Hoot is a good way of keeping in touch and disseminating a little news/knowledge. Please keep this going.

M. Hill, SOC member



ENCOURAGING AN INTEREST IN WILD BIRDS (CONT)

ENCOURAGING YOUNG PEOPLE'S PASSION

This year we continued with our initiative, launched in 2018, to look at how we can integrate and welcome more young people into the SOC. Our Facebook group for young people (SOC Youth Connect) now has 45 members, and features opportunities for paid jobs, volunteer positions and grants. We also held a special networking event for young people at the SOC Annual Conference, and two of the group members gave talks at the Conference.





PROVIDING A FOCUS FOR INFORMATION RELATING TO THE STUDY OF ORNITHOLOGY

We are Scotland's hub for information on ornithology, providing vital resources for enthusiasts and researchers doing important work on bird conservation and protection.

MAINTAINING OUR EXTENSIVE LIBRARY, ARCHIVES AND BOOK SHOP

The SOC has the largest ornithological library in Scotland and it is based at Waterston House. We've been collecting ornithological books, journals and bird reports since 1948, with a particular emphasis on Scottish material. Some of our resources are not available anywhere else in the UK.

This year the library continued to meet the varied needs of beginner bird watchers, researchers, staff and professional ornithologists. The 98 people who signed the users' log sheet recorded positive experiences, calling the collection "priceless material" and enjoying the peaceful setting to browse books and journals. The attractive space also proved popular as a venue for business meetings and conferences.

More and more, people are keen to access resources online. In August 2019, information about our collection went on to the National Bibliographic Knowledgebase, making it easier to find for researchers.

At Waterston House we also have a large and unique collection of ornithological archives, ephemera and artefacts. This includes material relating to the SOC, plus notebooks, correspondence and photographs belonging to eminent Scottish ornithologists and amateur enthusiasts.

The archive received several interesting and varied donations in 2019/20, including the Rook Survey compiled by George Waterston, some unpublished work from Bryan Nelson's research students and additional material to add to the William Brotherston collection.

Our second-hand bookshop also proved popular again this year, raising £3,987 for the Club's funds.



PROVIDING A FOCUS FOR INFORMATION RELATING TO THE STUDY OF ORNITHOLOGY (CONT)

TAKING PART IN THE *UNLOCKING OUR SOUND HERITAGE* PROJECT

The national *Unlocking our Sound Heritage* project aims to save the UK's sounds and make them accessible to everyone through digitisation. We submitted items from the Club's audio archive for this important project, introducing new audiences to Scotland's birds.

The National Library of Scotland, the project's Scottish hub, appointed an artist-in-residence to work with our audio material. Val O'Regan worked with children at Innellan Primary School and adults at Benmore Botanic Gardens to produce multi-media artwork inspired by our recordings. This was due to be exhibited at Benmore Botanic Gardens, in a pop-up exhibition in the Kelvin Hall, and at Waterston House. However, the Covid-19 lockdown unfortunately curtailed these exhibitions.



Conor Walker and Rob Smith, National Library of Scotland, unpacking SOC recordings for digitisation © NLS



PROVIDING A FOCUS FOR INFORMATION RELATING TO THE STUDY OF ORNITHOLOGY (CONT)

PRODUCING PUBLICATIONS

Four issues of *Scottish Birds* were published. The SOC's quarterly journal is considered to be a leading authority on Scottish ornithology. It includes original material, articles, notices, branch and Club news, along with up to date information on birds in Scotland (including rare and scarce bird sightings). Members once again told us that *Scottish Birds* was a key benefit of belonging to the SOC, and gave very positive feedback.



South-East Scotland Atlas team, January 2019 © Ian Poxton

We also continued to host the *Online Scottish Bird Report* on our website, a constantly updated database of birds observed in Scotland. About 50,000 records were added in 2019/20, including much new data from North Sea Bird Club reports. The database now holds over 180,000 species records from more than 700 bird reports. Material from local avifaunas and other (non-report) publications are now also being added.

Regional atlases are a key source of information about birds in different regions of Scotland. The South-East Scotland Atlas 2007-13, published by the SOC in early 2019, was nominated for the British Trust for Ornithology's Marsh Award for Local Ornithology. While it didn't win, the nomination was a great achievement.

The standard of each issue of Scottish Birds has been consistently superb. I always look forward very keenly to the next issue and have never been disappointed. There is a very good balance between the more formal articles/studies and the 'rarity' side. The quality of the production is so very high, the design, the paper quality, the photographs."

Al McNee, SOC member

PROVIDING A FOCUS FOR INFORMATION RELATING TO THE STUDY OF ORNITHOLOGY (CONT)

LEARNING FROM EACH OTHER AT EVENTS

Every year our Annual Conference provides a valuable platform for our members to come together and hear interesting talks and the latest news on the SOC and ornithology in Scotland. For three days in November 2019, a record turnout of 214 delegates met at the Atholl Palace Hotel in Pitlochry. The programme included talks on the importance of Scotland as a place for birds – from the challenges facing conservationists to zooming in on the diversity of birdlife at different sites around the country. Indeed, the event was also a platform for celebrating the Club's new mobile app *Where to Watch Birds in Scotland*. As well as fascinating, insightful presentations, there was a networking session for young birders, a programme of outings, a dinner and a ceilidh. The conference was hailed as one of the best yet by many attendees.



Loch Dunmore outing, SOC Annual Conference 2019 © Donald McLean

We had also planned the Scottish Birdwatchers' Conference, organised by the Moray Bird Club (SOC Moray branch) and British Trust for Ornithology, scheduled to take place on 21 March 2020 at Elgin Town Hall. Unfortunately, owing to the coronavirus pandemic, we had to cancel this sold-out event but hope to hold a virtual event in March 2021.



INSPIRING APPRECIATION OF NATURAL HISTORY ART

Our art gallery, named after wildlife artist Donald Watson, 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.

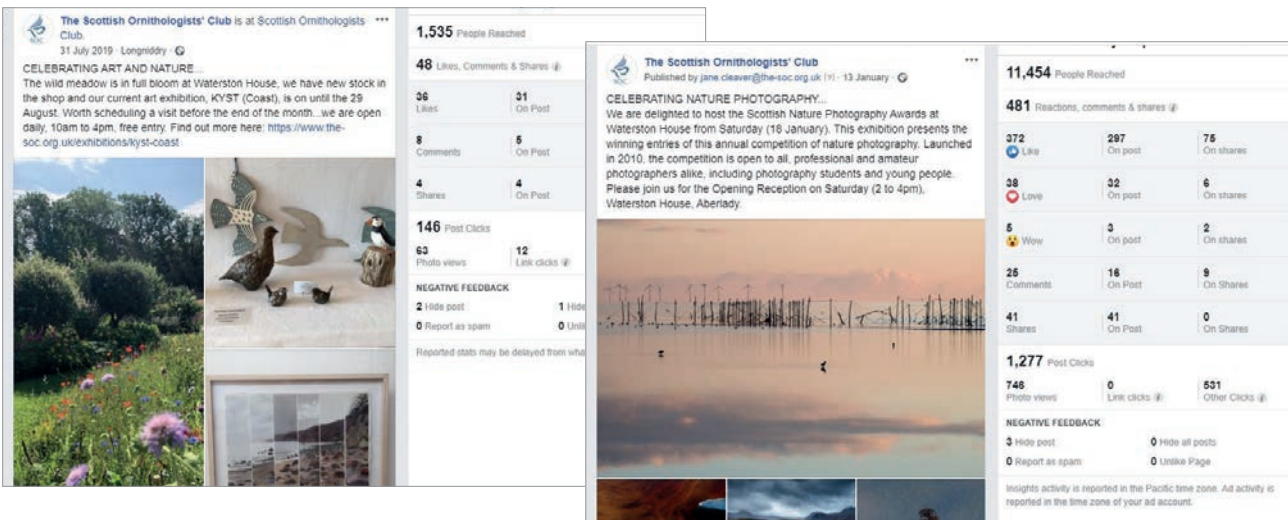
In 2019/20 our art gallery hosted eight exciting exhibitions involving 19 artists. Our art programme plays an important part in attracting a new audience to the SOC. It also makes a significant contribution to our finances.

To increase the variety of the art presented and its appeal, this year we focused on joint/group exhibitions, introducing new artists to the mix, as well as new media such as sculpture and photography.

2019/20 exhibitions included *Over Land and Sea*, a group show bringing together Darren Rees and Tim Wootton, both previous exhibitors, with Dan Cole and Simon Griffiths, both new to the SOC. Sculptor Simon Griffiths exhibited work both inside and outside, which was a first for us.

We continued to develop how we promote our exhibitions through PR, advertising and partnerships. This year we sought to partner with other organisations to benefit from their promotional efforts and network. In January, we hosted the Scottish Nature Photography Awards (SNPA). The SNPA promotions meant we had record numbers of visitors to Waterston House in January 2020. We started advertising our exhibitions on Facebook too, which attracted new, often younger, visitors.

During the year, we also signed off on a new art strategy, which clarified that our goals in holding art exhibitions are to attract a wide audience to the SOC; communicate our charitable objectives to this audience; enhance the experience of members; and contribute to the Charity's finances.





FINANCIAL REVIEW

The Charity generated a deficit for the year of £116,580 (2019: deficit of £45,643). The total income amounted to £264,755 (2019: £279,965), of which £14 (2019: £57) was related to restricted projects and £264,741 (2019: £279,908) to unrestricted funds. £61,241 of the deficit is accounted for by the sudden drop in the value of investments at the end of the accounting year. Excluding the latter, the Club showed a deficit of £55,339, which is more in line with that of the previous accounting year (2019: £58,872). Whilst we strive to balance the books each year, recent shortfalls between income and expenditure have arisen in large measure as we continue to invest in the SOC's charitable activities using accumulated funds.

One important source of Club income is from legacies left to us in members' wills and this year the relatively low total of £8,000 (2019: £34,292) impacted our overall income. Commission on art sales was pleasingly up at £22,773 (2019: £13,655), as was dividend income, which stood at £16,435 (2019: £14,102).

Following high expenditure in recent years on updating the Club website and producing the much-praised *Where to watch birds in Scotland* mobile app, total expenditure fell this year to £320,094 (2019: £338,837). It is anticipated that the Club will consolidate its finances in the years ahead, whilst still seeking to support projects that aim to further the Charity's core objectives.

At the balance sheet date, the unrestricted reserves were £834,372 (2019: £917,729), including designated funds of £326,041 (2019: £229,250), with £575,730 (2019: £608,953) in restricted funds.

INVESTMENT POLICY AND PERFORMANCE

In 2014 SOC Council appointed Brewin Dolphin as investment managers under their 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 them to review the stocks held on the Club's behalf. Broadly, the Club seeks to support ethical and environmental enterprises and not to invest in anything which conflicts with the Club's aims and objectives. Brewin Dolphin is entrusted to implement this policy, to the best of their 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 subscription, sales and donations for its activities. Investment assets are held as reserves. The SOC seeks 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.



FINANCIAL REVIEW (CONT)

The investment objective for the short term reserves is to preserve the capital value with a minimum level of risk and which should be readily realisable to meet unanticipated cash flow requirements.

The value of investment holdings at 31 March 2020 was £451,784 (2018/19: £384,695). The value of investments was negatively impacted at the end of the accounting year, due to the effect on world markets as a result of the Covid-19 pandemic. However, the increase in value over the previous period is due, in part, to the transfer of £130,000 from a low-interest bearing bank account to investments held 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 which is not restricted.

Unrestricted Reserves are that part of the Club's unrestricted funds which 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 Fund (BS3) which is designated specifically to be spent on publications, approved by the BS3 Committee.

Based on the definitions above, the Target level of Unrestricted Reserves for the Club is set at £219,668.

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 which, at present, would cover 8 months of Club expenditure.



RISK MANAGEMENT

Council maintains a comprehensive register (initiated in 2015/16) of the various risks that the Club needs to manage. The Strategic Planning Group will carry out a review of the register on a regular basis, working with the relevant Council committees to ensure risk mitigation is implemented.



OUR FUTURE PLANS

In March 2020, just as we came to the end of the year this report covers, the Covid-19 pandemic struck. We've reacted rapidly to keep the SOC operating as normally as possible. This has included working out the logistics so staff could work from home; reviewing how we could open Waterston House's library, art gallery and shop in line with government guidelines; advising branches on ways to hold remote meetings; and organising online events to replace our 2020 Annual Conference and 2021 Scottish Birdwatchers' Conference.

With restrictions and uncertainty likely to be ongoing throughout 2020 and into 2021, we will continue to respond in an agile way to ensure the best service possible for our members.

Our other plans for 2020/21 include launching a new communications strategy – all the more important given how Covid-19 has restricted our activities. We will also complete our review of knowledge gaps around Scottish birds, which will guide future survey activities and research grants.

In addition, we plan to continue looking at how we can support and encourage young birders, and look forward to being able to hold a second Local Bird Recorders' workshop to develop the effectiveness of bird recording in Scotland. We will also continue to organise the best art exhibition programme possible under the circumstances, and develop the option of online art sales.

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. Council continued to work on the constitution and revisions to update the document to reflect current circumstances were presented to the AGM in November 2019 and approved.

MEMBERSHIP

Membership of the Charity is open to anyone with an interest in Scottish ornithology and who is in agreement with the objectives of charity on payment of an annual subscription. These are Members whose individual subscriptions entitles them to voting rights. Annual subscription rates are set by Council and may be revised at Trustees' discretion. It should be noted that a Junior membership is offered to any member under the age of 18 years.

APPOINTMENT OF TRUSTEES

The Council are the Trustees and they are responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to Council with a view to cultivating a mix of skills and experiences across a broad range of relevant disciplines. The Trustees are elected, appointed or co-opted in accordance with the terms of the Club's constitution.



STRUCTURE, GOVERNANCE & MANAGEMENT (CONT)

TRUSTEES' INDUCTION AND TRAINING

New Trustees are often already familiar with the practical work of the Charity 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

The Trustees meet regularly to oversee the operation of the Charity and determine its strategic direction and policies. A scheme of delegation is in place whereby the day-to-day responsibility for operation and administration rests with the staff team.

COUNCIL'S RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees are responsible for preparing Council's 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 the Trustees 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, the Trustees are 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 Club will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Club and to enable them 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 Club's constitution. They are 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.

The Trustees are responsible for the maintenance and integrity of the Club and financial information included on the SOC's 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 the Club's Trustees, members of Council's sub-committees and work groups, and Branch committees, we depend on the support and generosity of all of our members, volunteers and donors.

- Thank you to the late Gwendoline Biggar and Chris Mylne for the gifts they left to the Club in their Wills. Thank you also to the families of the late Kenneth Bealby and Richard Foster for their funeral collections for the Club.
- Thanks to Alan Black, Ian Elder, CJH Elliott and Mr A Heath for their generous donating, and to everyone else who kindly gave using the donate button on our website or who donated books to the library or book shop.
- We couldn't run Waterston House without our volunteers who gave so generously of their time. Thanks to Marjorie Adams, Gillian Brydon, Trish Burnet, Jane Campbell, Fiona Corbett, Stan da Prato, Amy Davidson, Jean Dawson, Gordon Elliot, John Harrison, Stephen Hunter, Eileen Henderson, Anne Hyatt, Dorothy Larios, Tricia McBride, Sylvia Milne, Al Moore, Sid Morgan, Jean and Bill Torrance and Stephen Welch.
- Thanks must also go to the experts who gave up their time to provide talks to our members or help out at conferences:

Winter Talks Programme speakers: Helen Aiton, Ian Andrews, Chris Bailey, Vanessa Barry, Andrew Bielinski, James Black, Keith Brockie, Dan Brown, Daisy Burnell, Tom Byars, Jim Cassels, Tom Churchyard, Alister Clunas, Martin Cook, Stan da Prato, Ben Darvill, Isabella di Belvedere, Molly Doubleday, David Douglas, Mick Durham, Norman Elkins, Charles Everitt, Julia Gallagher, Justin Grant, Andrea Hudspeth, Stephen Inglis, Hugh Insley, Kat Jones, Mark Lewis, Iain Livingstone, Tim Mackrill, Crystal Maw, Peter Mawby, Bob McGowan, Chris McInerny, Harry McKechar, Barbara Mearns, Geoff Morgan, Steve Moyes, Daniele Muir, Rob Patchett, Ian Poxton, Tara Proud, Gordon Riddle, Derek Robertson, Malcolm Ross, Andrew Russell, Ken Shaw, Brian Smith, Graham Sparshott, Roger Stewart, Patrick Styles, Claudia Tapia Harris, Mark Tasker, Rick Taylor, Phil Taylor, Ian Thomson, Gareth Ventress, Andy Webb, Bernie Zonfrillo, and all those who gave presentations at Members' Nights

Annual Conference speakers: Will Cresswell, Rob Fuller, James How, Stephen Inglis, Alan Knox, Lucy Purbrick, Ken Shaw, David Steel, David Stroud, Des Thompson and Chris Wernham. And helpers: Martin Cook, Ben Darvill, Sam Hood, Stephen Hunter, Wendy Mattingly, Vicky McLellan, Gerry Mercer, David Palmar and Martin Robinson.

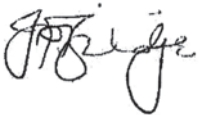
- Our new *Where to Watch Birds in Scotland* mobile app has been a huge success for the Club. Thanks must go to Martin Cook, Alan Knox and around 140 local co-ordinators and content contributors: <https://www.the-soc.org.uk/about-us/app>
- SOC members around the country give hundreds of hours each year to monitoring birds as part of organised local and national surveys or as independent observers, submitting information that is vital to bird conservation to their Local Bird Recorders and via BirdTrack. Thank you to all our data recorders.

THANK YOU (CONT)

- For their support and collaboration, thank you to: BTO Scotland, CEH, CalMac, *British Birds*, Dom Mitchell, East Lothian Council Countryside Ranger Service, Grant Arms Hotel, Isle of May Bird Observatory Trust, Killian Mullarney, Macarthur Green, NatureScot and Speyside Wildlife.
- Finally, for their help with compiling this annual report, thank you to: Waterston House staff, SOC office bearers, Council and Branch committee officials, Club representatives, Jennifer Campbell (Content for Charities), Lisa Douglas (Creative Link) and Sandra Boyle (Whitelaw Wells).

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 Charity'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 6th November 2020
and signed on its behalf by Ian Bainbridge (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

President: Ian Bainbridge
Vice President *Birding and Science*: Jeremy Wilson
Vice President *Management and Infrastructure*: Lesley Creamer
Honorary Secretary: David Lindgren
Honorary Treasurer: Andrew Thorpe
Office bearers are also members of Council

Council-elected members elected at Club AGM (year of election/re-election):

Will Cresswell (2017)
Bob McGowan (2018)
Chris Wernham (2019)

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 – John Campbell
West Galloway – Geoff Sheppard

Honorary Presidents

Roy Dennis
Frank Hamilton (passed away Sept 2020)

Honorary members

Dave Allan
Dougal Andrew
Ian Andrews
Stan da Prato
Iain Gibson
Mike Harris

Angus Hogg
Andrew Macmillan
Vicky McLellan
Daphne Peirse-Duncombe
Ron Summers



REFERENCE AND ADMINISTRATIVE INFORMATION (CONT)

Independent examiner

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

Solicitors

Morton Fraser
Quartermile Two
2 Lister Square
Edinburgh EH3 9GL

Bankers

Royal Bank of Scotland Plc
Edinburgh Castle Street Branch
109-109a George Street
Edinburgh EH2 4JW

Investment advisors

Brewin Dolphin Securities
10 George Street
Edinburgh EH2 2PZ

Staff

Club Administrator: Wendy Hicks
Development Officer: Jane Allison (on maternity leave from December 2019)
Communications Officer: Alyssa Parker (November 2019 – March 2020)*
Finance Officer: Mairead Lyons
Membership Officer: Kathryn Cox
Art Exhibitions Coordinator: Laura Gressani
Birding Officer: Stuart Rivers
Librarian: Susan Horne (Rosie Filipiak from 1 August 2019)
Contract Bird ID Skills Trainer: Scott Paterson

* Alyssa, who was appointed in November 2019 to provide maternity cover for Jane, left the team in March 2020, just before the Covid-19 lockdown, to pursue a permanent full-time position with RSPB Scotland.

CLUB COMMITTEES

Management Committee

Chair and Vice-President *Management and Infrastructure* – Lesley Creamer, Hon. Secretary – David Heeley (David Lindgren from November 2019), Hon. Treasurer – Andrew Thorpe, SOC Library Chair – Alan Knox (ex officio), members – Caroline Gordon, Fiona McLean, Ian Bainbridge (President, ex officio)

Finance Committee

Hon. Treasurer and Chair – Andrew Thorpe, members – Alex Banwell, David Lindgren

Birding and Science Committee

Chair and Vice-President *Birding and Science* – Jeremy Wilson, members – Ian Andrews (*Scottish Birds*), Ian Bainbridge (President, ex officio), Bob McGowan (Birds of Scotland Fund), Stuart Rivers (Birding Officer, ex officio), Ron Summers (Research and Surveys Committee), Chris Wernham, Mark Wilkinson (SBRC)



REFERENCE AND ADMINISTRATIVE INFORMATION (CONT)

Scottish Birds Editorial Committee

Coordinating Editor and Chair – Ian Andrews, Editor: Peer-reviewed papers – Stan da Prato (assisted by Ian Bainbridge, Mick Marquiss, Clive McKay, Will Miles and Bob Swann; Editors: Articles – Jimmy Maxwell (passed away August 2020), Harry Scott, Stuart Rivers, Editor: Book Reviews – Nick Picozzi

Library Committee

Chair – Alan Knox, Archivist – Ian Elfick, NMS Consultant – Bob McGowan, members – David Clugston, Lesley Creamer, Norman Elkins, John Law, John Savory (passed away January 2020)

Research and Surveys Committee

Chair – Colin Corse, members – Michael Bell, Raymond Duncan, Rob Furness, Les Hatton, Ron Summers

Scottish Birds Records Committee (SBRC)

Chair – Mark Wilkinson, Secretary – Chris McInerny (non-voting), Bob McGowan (Museum Consultant – non-voting), members – Jim Dickson, Mark Lewis, David Parnaby, David Pullan, David Steel, Mark Warren

SBRC Scottish List Subcommittee

David Clugston, Ron Forrester, Angus Hogg, Bob McGowan, Chris McInerny, Roger Riddington

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 – Brian Dodson, Roger Hissett, Norman Lawrie, David Rackham, Tony Scott, Jim Thomson

Borders Chair/Treasurer – Martin Moncrieff, Secretary – Neil Stratton, members – David Parkinson, Malcolm Ross

Caithness Chair – Donald Omand, Vice-Chair – Julian Smith, Secretary – Nina O'Hanlon, Treasurer – Eric Maughan

Central Scotland Chair – Rick Goater, Treasurer/Secretary – Neil Bielby, members – Roger Gooch, Eilidh McNab (to October 2019), Roger Stewart, Ken Wilkinson

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



REFERENCE AND ADMINISTRATIVE INFORMATION (CONT)

Dumfries

Chair – John Riddet, Secretary – Lesley Creamer, Treasurer – Alex Banwell
 Members – Monica Callander, Drew Davidson, Christine Dudgeon, Edmund Fellowes, Robin Thomson

Fife Chair – Elizabeth Irwin, Secretary – Caroline Gordon, Treasurer – John Irwin
 Members – Elizabeth Adams, Rob Armstrong, Norman Elkins, Andy Falconer, Rodger Neilson, Andrew Riches

Highland Chair – Carol Miller, Secretary – Kathy Bonniface, Treasurer – Lynda Graham
 Members – Jonathan Clarke, Alister Clunas, Peter Gordon, Alex Joss, Al McNee, John Poyner (from December 2019, ex officio), Susan Seright, Peter Stronach (to December 2019 – ex officio)

Lothian Chair – Richard Leslie, Secretary – Alison Creamer, Treasurer – Stephen Hunter
 Members – Gillian Herbert, Anne Hyatt, Hilary Maxfield, Gill Parmee, Mike Thornton

Moray Chair – David Law, Secretary – Alison Ritchie, Treasurer – Frank Ritchie
 Members – Martin Cook, Melvin Morrison, Richard Somers Cocks, Alastair Young

North-east Scotland Chair – Alan Knox, Secretary – John Wills, Treasurer – Paddy Grant
 Members – Hugh Addlesee, 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/Joint Treasurer – Peter Swan, Secretary/Joint Treasurer – Joan Howie
 Members – Ian Bainbridge, Andrew Bielinski, Mark Pollitt, Graham Smith

Tayside Chair – John Campbell, Secretary/Treasurer – Brian Brocklehurst
 Members – Ron Downing, Jon Cook

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, Assistant – Val Wilson; Clyde Islands – Bernard Zonfrillo; Dumfries and Galloway – Paul N Collin; Fair Isle – David Parnaby; Fife – Graham Sparshott; Forth (Upper) – Chris Pendlebury, Assistant – Neil Bielby; Highland – Peter Stronach (to December 2019) then John Poyner; Isle of May – Iain English; Lothian – Stephen Welch; Moray and Nairn – Martin Cook; North-east Scotland – Ian Broadbent; Orkney – Russ Neave and Emma Neave-Webb; Outer Hebrides – Yvonne Benting; Perth and Kinross – Scott Paterson; Shetland – Rob Fray



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SCOTTISH ORNITHOLOGISTS' CLUB

YEAR ENDED 31 MARCH 2020

I report on the financial statements for the year ended 31 March 2020 set out on pages 35 to 48.

Respective responsibilities of SOC Council and the Independent Examiner

As described in Council's Report, the Trustees 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 Trustees 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 Charity 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 Trustees 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: 6th November 2020



STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
INCOME AND ENDOWMENTS FROM:					
Donations & legacies	2	125,277	-	125,277	154,760
Charitable activities	3	121,213	-	121,213	108,513
Other trading activities	4	1,830	-	1,830	2,590
Investment income	5	16,421	14	16,435	14,102
Total income		264,741	14	264,755	279,965
EXPENDITURE ON:					
Raising funds	7	19,943	2,004	21,947	18,270
Charitable activities	7	298,147	-	298,147	320,567
Total expenditure		318,090	2,004	320,094	338,837
NET (LOSS) BEFORE GAINS AND LOSSES ON INVESTMENTS					
		(53,349)	(1,990)	(55,339)	(58,872)
Net (loss) / gain on investments	9	(30,008)	(31,233)	(61,241)	13,229
NET MOVEMENT IN FUNDS		(83,357)	(33,223)	(116,580)	(45,643)
Total funds brought forward		917,729	608,953	1,526,682	1,572,325
TOTAL FUNDS CARRIED FORWARD		834,372	575,730	1,410,102	1,526,682

The notes on pages 37 to 48 form part of these financial statements.

BALANCE SHEET

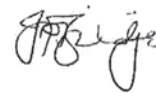
As at 31 March 2020

	Notes	£	2020 £	£	2019 £
FIXED ASSETS					
Tangible assets	8		850,016		859,298
Investments	9		448,737		384,695
			<hr/>		<hr/>
			1,298,753		1,243,993
CURRENT ASSETS					
Stock		6,325		9,412	
Debtors	10	17,261		19,380	
Cash at bank and in hand		94,123		264,174	
		<hr/>		<hr/>	
			117,709		292,966
Creditors: amounts falling due within one year	11	(6,360)		(10,277)	
		<hr/>		<hr/>	
NET CURRENT ASSETS			111,349		282,689
			<hr/>		<hr/>
NET ASSETS			1,410,102		1,526,682
			<hr/> <hr/>		<hr/> <hr/>
FUNDS					
Unrestricted funds	12		834,372		917,729
Restricted funds	12		575,730		608,953
			<hr/>		<hr/>
		=	1,410,102	=	1,526,682
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by Council on 6th November 2020

And signed on their behalf by Ian Bainbridge (President)

The notes on pages 37 to 48 form part of these financial statements.




NOTES TO THE FINANCIAL STATEMENTS

For the year to 31 March 2020

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 Charity 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.

The Trustees consider that there are no material uncertainties about the Club's ability to continue as a going concern. The Trustees' going concern assessment includes the expected impact of COVID-19 to the Club for a period of at least 12 months from the date of signing of these financial statements.

Significant Judgements and Estimates

The preparation of these accounts requires the Trustees to make judgements, estimates and assumptions that affect the application of policies and reported amount of assets, liabilities, income and expenses.

Judgements 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 using the reducing balance method at the following rates:

- heritable properties land	0%
- buildings	1% of building cost each year
- furniture and fittings	20%
- computers and other equipment	50%
- solar panels	4% of initial cost each year

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



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

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.

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 Charity 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.



NOTES TO THE FINANCIAL STATEMENTS (CONT)



For the year to 31 March 2020

2. DONATION & LEGACIES

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Membership subscriptions	92,556	-	92,556	92,255
Donations – general	24,721	-	24,721	28,231
Legacies	8,000	-	8,000	34,292
	<u>125,277</u>	<u>-</u>	<u>125,277</u>	<u>154,760</u>

Income from donations and legacies was £125,277 (2019: £154,760) of which £125,277 (2019: £154,760) was unrestricted and £Nil (2019: £Nil) was restricted.

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Sale of goods, except art	55,290	-	55,290	58,832
Commission on art sales	22,773	-	22,773	13,655
Conferences and events	40,039	-	40,039	32,855
Solar panel Feed-in-tariffs	3,078	-	3,078	3,079
<i>Birds of Scotland</i> (BS3)	33	-	33	92
	<u>121,213</u>	<u>-</u>	<u>121,213</u>	<u>108,513</u>

Income from charitable activities was £121,213 (2019: £108,513) of which £121,213 (2019: £108,469) was unrestricted and £Nil (2019: £44) was restricted.

4. INCOMING FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Hire of Lecture room	1,830	-	1,830	2,590

Income from other trading activities was £1,830 (2019: £2,590) of which £1,830 (2019: £2,590) was unrestricted and £Nil (2019: £Nil) was restricted.

NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

5. INVESTMENT INCOME

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Dividends	15,601	-	15,601	13,537
Interest received	503	14	517	145
Royalties	317	-	317	420
	<u>16,421</u>	<u>14</u>	<u>16,435</u>	<u>14,102</u>

Income from Investments was £16,435 (2019: £14,102) of which £16,421 (2019: £14,089) was unrestricted and £14 (2019: £13) was restricted.

6. STAFF NUMBERS AND COSTS

	2020 Total £	2019 Total £
Wages and salaries	109,845	106,489
Social security costs	4,592	4,260
Pension costs	1,980	2,811
	<u>116,417</u>	<u>113,560</u>
Average number of employees	<u>8</u>	<u>7</u>

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

Council members (Honorary Secretary and Treasurer) and *Scottish Birds* editors were reimbursed expenses and paid honoraria in lieu of expenses totalling £3,710 (2019: £4,153).



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

7. EXPENSES

	Raising Funds £	Charitable Activities £	Trading £	Governance costs £	Total 2020 £	Total 2019 £
- Staff costs and Honoraria	8,409	103,309	8,409	-	120,127	117,713
- Library	-	2,119	-	-	2,119	1,557
- Subscriptions & publications	1,870	44,864	-	-	46,734	28,665
- Merchandise	-	-	26,574	-	26,574	32,272
- Material Purchases	-	106	-	-	106	206
- Mailing	2,128	2,128	-	-	4,256	11,766
- Conferences	-	39,336	-	-	39,336	35,829
- Branches	-	16,452	-	-	16,452	19,114
- Administration	384	4,717	384	-	5,485	7,016
- Independent examination	-	-	-	1,600	1,600	1,600
- Legal fees	-	-	-	997	997	650
- Investment manager Fees	3,930	-	-	-	3,930	3,068
- Photocopies	-	4,858	-	-	4,858	7,803
- Council & Committee Expenses	-	-	-	2,529	2,529	2,798
- Depreciation	-	12,137	-	-	12,137	11,439
- Promoting the Club	5,226	-	-	-	5,226	2,828
- Research Grants	-	3,980	-	-	3,980	31,896
Premises						
- Insurance	-	6,016	-	-	6,016	6,936
- Utilities	-	5,797	-	-	5,797	5,158
- Maintenance	-	8,822	-	-	8,822	8,796
- Other	-	2,543	-	-	2,543	1,035
- Miscellaneous	-	470	-	-	470	673
	21,947	257,654	35,367	5,126	320,094	338,837

NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

8. TANGIBLE ASSETS

	Land £	Building £	Furniture & Fittings £	Computers & Equipment £	Solar Panels £	Total £
Cost						
Balance at 13 March 2019	88,125	872,347	32,438	48,087	22,900	1,063,897
Additions in year	-	-	586	2,269	-	2,855
Disposals in year	-	-	-	-	-	-
Balance at 31 March 2020	<u>88,125</u>	<u>872,347</u>	<u>33,024</u>	<u>50,356</u>	<u>22,900</u>	<u>1,066,752</u>
Depreciation						
Balance at 31 March 2019	-	122,008	27,820	47,443	7,328	204,599
Changed in the Year	-	8,723	1,041	1,457	916	12,137
Depreciation On disposals	-	-	-	-	-	-
Balance at 31 March 2020	<u>-</u>	<u>130,731</u>	<u>28,861</u>	<u>48,900</u>	<u>8,244</u>	<u>216,736</u>
Net book value						
At 31 March 2020	<u>88,125</u>	<u>741,616</u>	<u>4,163</u>	<u>1,456</u>	<u>14,656</u>	<u>850,016</u>
At 31 March 2019	<u>88,125</u>	<u>750,339</u>	<u>4,618</u>	<u>644</u>	<u>15,572</u>	<u>859,298</u>



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

8. TANGIBLE ASSETS (CONT)

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

	2020	2019
	Total	Total
	£	£
Market value at 31 March	384,695	376,657
Additions at cost	131,947	41,144
Disposal proceeds	(6,664)	(46,335)
Net(loss)/gains on revaluation at financial year end	(61,241)	13,229
	<u>448,737</u>	<u>384,695</u>
Market value at financial year end	<u>448,737</u>	<u>384,695</u>
Historical cost as at financial year end	420,862	294,731

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 Charity is considered in the financial review and investment policy and the Trustee's Annual Report.

The main form of financial risk faced by the Charity 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 charity is reliant on the dividend yield in part to finance its work.

The Charity 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 Charity does not make use of derivatives and other similar complex financial instruments.



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

10. DEBTORS

	2020	2019
	Total	Total
	£	£
Trade debtors	370	2,546
Other debtors	16,891	16,834
	<u>17,261</u>	<u>19,380</u>

11. CREDITORS: Amounts falling due within one year

	2020	2019
	Total	Total
	£	£
Trade creditors	2,693	5,209
Tax and other social security	841	1,762
Accruals	2,826	2,354
Solar panel loan repayment due within one year	-	952
	<u>6,360</u>	<u>10,277</u>

A loan was received from the Energy Saving Trust to finance the purchase of solar panels. The loan is interest free and repayable over 8 years. Loan received: £22,900. Repayments made so far: £22,900 (2019: 21,950). Balance £Nil (2019: 952).



NOTES TO THE FINANCIAL STATEMENTS (CONT)



For the year to 31 March 2020

12. FUNDS

	Balance at 31 March 2019 £	Income £	Expenses £	Loss/gains on investments £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds						
General Fund	688,478	253,296	(296,954)	-	(136,489)	508,331
Endowment Fund (unrestricted)	124,879	-	(1,926)	(30,008)	130,082	223,027
Endowment Research Grant	-	-	(2,230)	-	5,830	3,600
<i>Birds of Scotland</i> (BS3) Fund	48,944	33	(1,750)	-	-	47,227
Unrestricted Funds Held by branches	55,428	11,412	(15,230)	-	577	52,187
	<u>917,729</u>	<u>264,741</u>	<u>(318,090)</u>	<u>(30,008)</u>	<u>-</u>	<u>834,372</u>
Restricted funds						
Property Endowment Fund	334,727	-	-	-	-	334,727
Endowment Fund (restricted)	265,367	-	(2,004)	(31,233)	-	232,130
Restricted Funds held by branches	8,859	14	-	-	-	8,873
	<u>608,953</u>	<u>14</u>	<u>(2,004)</u>	<u>(31,233)</u>	<u>-</u>	<u>575,730</u>
Total	<u>1,526,682</u>	<u>264,755</u>	<u>(320,094)</u>	<u>(61,241)</u>	<u>-</u>	<u>1,410,102</u>

Fund purposes:**Unrestricted Funds:**

Endowment Fund which has been established mostly by legacies received.

Endowment Research Grant is a fund put aside by the Trustees to provide research and survey grants each year.

Birds of Scotland 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.

NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

12. FUNDS (CONT)

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, 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 Branch funds include restricted funds listed in Note 13.

	Balance at 31 March 2018 £	Income £	Expenses £	Loss/gains on investments £	Transfers £	Balance at 31 March 2019 £
Unrestricted funds						
General Fund	711,546	269,413	(291,831)	-	(649)	688,479
Endowment Fund (unrestricted)	121,627	-	(928)	4,233	-	124,879
<i>Birds of Scotland</i> (BS3) Fund	77,024	92	(28,172)	-	-	48,944
Unrestricted Funds Held by branches	58,589	10,403	(14,213)	-	649	55,428
	<u>968,786</u>	<u>279,965</u>	<u>(335,198)</u>	<u>4,233</u>	<u>-</u>	<u>917,729</u>
Restricted funds						
Property Endowment Fund	336,280	-	(1,553)	-	-	334,727
Endowment Fund (restricted)	121,627	-	(2,086)	8,996	-	265,367
Restricted Funds held by branches	8,802	57	-	-	-	8,859
	<u>603,539</u>	<u>57</u>	<u>(3,639)</u>	<u>8,996</u>	<u>-</u>	<u>608,953</u>
Total	<u>1,572,325</u>	<u>279,965</u>	<u>(338,837)</u>	<u>13,229</u>	<u>-</u>	<u>1,526,682</u>



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

13. FUNDS HELD BY BRANCHES

	2020 £	2019 £
Income:		
Donations	3,229	4,432
Sales	3,484	2,707
Bank interest	18	18
Grants	-	-
Other	4,695	3,303
	<u>11,426</u>	<u>10,460</u>
Expenditure:		
Room hire	(3,979)	(3,301)
Speakers' expenses	(1,185)	(1,119)
Equipment purchase	(2,052)	(391)
Publication costs (net of stock revaluation)	(3,611)	(2,911)
Donations / grants	(1,035)	(1,436)
Other	(3,368)	(5,055)
	<u>(15,230)</u>	<u>(14,213)</u>
Surplus / (Deficit) for the year	<u><u>(3,804)</u></u>	<u><u>(3,753)</u></u>



NOTES TO THE FINANCIAL STATEMENTS (CONT)

For the year to 31 March 2020

14. ANALYSIS OF NET ASSETS AMONG FUNDS

	Unrestricted Funds £	Restricted Funds £	2020 £
Balances at 31 March 2020 represented by:			
Tangible assets	515,289	334,727	850,016
Investments	219,881	228,856	448,737
Net current assets	99,202	12,147	111,349
	<u>834,372</u>	<u>575,730</u>	<u>1,410,102</u>

	Unrestricted Funds £	Restricted Funds £	2019 £
Balances at 31 March 2019 represented by:			
Tangible assets	524,571	334,727	859,298
Investments	123,102	261,593	384,695
Net current assets	270,056	12,633	282,689
	<u>917,729</u>	<u>608,953</u>	<u>1,526,682</u>

15. RELATED PART TRANSACTIONS

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

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

