



**82nd  
Annual Report  
& Accounts  
2015/16**

The British Trust for Ornithology  
The Nunnery  
Thetford  
Norfolk IP24 2PU

Registered Charity No. 216652 (England & Wales) No. SC039193 (Scotland)  
Company Limited by Guarantee  
Registered in England and Wales Company No. 357284

**The British Trust for Ornithology  
Council and Management  
2016**

**Patron** HRH The Duke of Edinburgh

**Council**

<i>President</i>	C G Packham	2014-2017
<i>Chairman of Council</i>	Professor A D Fox	2014-2017
<i>Honorary Treasurer</i>	Dr T J Osmond	2012-2016
<i>Honorary Secretary</i>	Ms F M Hurst	2015-2018
<i>Chairman of Regional Network Committee</i>	Lt Col R C Dickey	2014-2017
<i>Chairman of Ringing Committee</i>	Dr K W Smith	2011-2016
<i>Other Council Members</i>	Dr I P Bainbridge	Co-opted 2016
	Dr F Barclay	2014-2017
	Professor S Bearhop	2015-2018
	Professor J A Gill	2016-2019
	A C B Henderson	2014-2017
	D Jardine	2016-2019
	C P R Mills	2014-2017
	Dr D M Parker	2014-2017
	Dr D J Reynolds	2016-2019
	Mrs J Spencer	2015-2018

<b>Vice Presidents</b>	K F Betton	2014-2021
	Professor T R Birkhead	2013-2020
	Professor J O'Halloran	2011-2018
	Professor I P F Owens	2016-2023
	Professor A R Watkinson	2012-2019

**Regional Network Committee**

*Chairman* Lt Col R C Dickey; R E Chapman; C W Dee; R J Haycock; D Jardine; G R Kirk; Dr D M Parker; Mrs P A Williams.

**Ringing Committee**

*Chairman* Dr K W Smith; Dr I P Bainbridge; Professor S Bearhop; Dr R K Broughton; J D Fletcher; Dr M V Hounsome; Professor D Norman; Dr J Smart; Dr E Weston. Representatives: Mrs K Clarke; Ms E Marshall.

**Management**

*Director* Dr A Clements; *Director of Science* Dr J W Pearce-Higgins; *Director of Services & Company Secretary* A T Scott; *Associate Director Communications (Engagement)* Dr D I P Evans; *Associate Director Communications (Science)* M P Toms; *Associate Director Country Offices* Dr C V Wernham; *Associate Director Information Systems* Mrs K M W Wright; *Associate Director Science (Monitoring)* Dr A J Musgrove; *Associate Director Science (Research)* Dr R A Robinson; *Commercial Director Combined Ecology* A C Archer.

**Past Chairmen and Presidents**

<i>Chairman</i>		<i>Presidents</i>	
1935-39	The Right Hon. Earl of Mansfield	1958-60, 65-68	R C Homes
1940-41	The Right Hon. Malcolm MacDonald MP	1961-64	C A Norris
1942-47	Dr A Landsborough Thomson CB OBE DSc	1969-72	I J Ferguson-Lees
1948	Dr E M Nicholson CB CVO	1973-76	R A O Hickling
1949	A W Boyd MC	1977-80	J M McMeeking MBE
1950	Sir Norman Kinnear	1981-84	S M Taylor
1951-56	Major-General H P W Houston	1985-89	J A Hancock OBE
1957	R C Homes	1990-93	R P Howard
1988-91	G H Green	1994-96	Sir William Wilkinson
1992-96	I C Castle	1997-2001	Sir Frederick Holliday
1996-2000	Dr H P Sitters	2002-2005	Lord Blakenham
2001-2004	A J Martin	2006-2013	Baroness Young of Old Scone
2005-2008	Dr S Hunter		
2009-2013	Professor I Newton FRS OBE		

**BRITISH TRUST FOR ORNITHOLOGY**

**STAFF LIST**

(as at 31 March 2016)

**DIRECTOR: Dr Andy Clements**

PA to the Director: Nicki Read

<b>SCIENCE</b>		<b>COMMUNICATIONS</b>		<b>SERVICES</b>	
<p align="center"><b>Director: Dr James Pearce-Higgins</b> PA / Senior Secretary: Nicki Read Senior Secretary P/T: Jane Chase</p>		<p align="center"><b>Associate Director Communications – Engagement: Dr Ieuan Evans</b> <b>Associate Director Communications – Science: Mike Toms</b> Senior Secretary P/T: Sam Rider Secretary P/T: Sandra Sparkes</p>		<p align="center"><b>Director: Andrew Scott</b> PA / Personnel Officer P/T: Sophie Foulger</p>	
<p><b>Associate Director – Monitoring: Dr Andy Musgrove</b> (Secretary: Nicki Read) <b>Associate Director – Research: Dr Rob Robinson</b> (Secretary: Jane Chase)</p>		<p><b>COMMUNICATIONS ENGAGEMENT</b></p>		<p><b>Accounts &amp; Facilities</b></p>	
<p><b>Senior Research Fellow: Dr Stephen Baillie</b> (Secretary: Jane Chase)</p>		<p><b>Membership &amp; Volunteer Engagement</b></p>		<p>Facilities / H&amp;S Officer P/T Sam Massimino Facilities / H&amp;S Officer P/T Pat Sparkes Financial Accounts Officer / Administration Supervisor Mary Gray General Sales Officer / Admin. &amp; Finance Assistant P/T Sonya Calder Management Accountant P/T Irene Bowles Receptionist P/T Christine Bloomfield Receptionist P/T Charmain Innes † <i>maternity leave</i></p>	
<p><b>Terrestrial Ecology</b></p>		<p>Head Debbie Todd Membership Administrator Chris Morley Asst. Membership Administrator Sam Graham Training Manager Su Gough</p>		<p><b>Information Services</b></p>	
<p>Head &amp; Principal Ecologist Dr Gavin Siriwardena Senior Research Ecologist Dr Ian Henderson Research Ecologist Dr Greg Conway Research Ecologist Dr Daria Dadam Research Ecologist Dr Kate Plummer* Research Ecologist Dr Henrietta Pringle Research Officer David Norfolk Secretary Maria Knight/Nicki Read</p>	<p><b>International Research</b></p>	<p>Head &amp; Principal Ecologist Dr Phil Atkinson Senior Research Ecologist Dr Chris Hewson Secretary Maria Knight/Nicki Read</p>	<p><b>Fundraising</b></p>	<p>Information Services Manager Dr Peter Lack Librarian P/T Carole Showell</p>	
<p>*based at Exeter University</p>	<p><b>Monitoring Research</b></p>	<p>Principal Ecologist Dr David Noble Research Ecologist Dr Kathryn Ross</p>	<p>Head Emma Douglas Fundraiser (Corporate &amp; Trust) Bonita Johnston Fundraising Secretary P/T Sam Rider Major Giving Officer P/T David Agombar Supporter Development Officer Rachel Gostling† † <i>maternity leave</i></p>	<p><b>Research Support</b></p>	
<p><b>MONITORING</b></p>		<p><b>COMMUNICATIONS SCIENCE</b></p>		<p>Head Allan Archer Senior Research Support Officer Emily Coleman Research Support Administrator Sandra Sparkes Research Support Officer Penny Mitchell</p>	
<p><b>Demography</b></p>		<p><b>Garden Ecology</b></p>		<p>Business Science Leader P/T Dr Nigel Clark Nunnery Lakes Site Manager P/T Chris Gregory</p>	
<p>Head &amp; Principal Research Manager Jacque Clark Research Ecologist Dr Gary Clewley Secretary Jane Waters</p>	<p><b>RESEARCH</b></p>		<p>GBW Organiser Kate Risely GBW Administrator Heather Pymar GBW Assistant P/T Donna Hobbs GBW Assistant P/T Nicky Ward GBW Development Officer Clare Simm</p>	<p align="center"><b>BTO SCOTLAND</b></p>	
<p><i>Ringling Licensing and Sales</i></p>	<p><b>Population Ecology &amp; Modelling</b></p>		<p><b>Marketing</b></p>	<p><b>Associate Director Country Offices P/T: Dr Chris Wernham</b> Senior Secretary P/T: Rebecca Cranston</p>	
<p>Licensing &amp; Sales Manager P/T Jez Blackburn Ringling Sales Officer P/T Anne Trewhitt</p>	<p>Head &amp; Principal Ecologist Dr Simon Gillings Senior Research Ecologist Dr Stuart Newson Ecological Statistician Dr Alison Johnston Ecological Statistician Dr Mark Miller Research Ecologist Dr Sam Franks Research Ecologist Dr Cat Horswill Research Ecologist Dr Blaise Martay* Research Ecologist P/T Dr Dario Massimino Research Ecologist Dr Jenni Taylor Secretary Jane Chase/Hazel Evans</p>	<p>Head Jeff Baker Media Manager Paul Stancliffe Science Communications Manager Dr Viola Ross-Smith</p>	<p>Senior Research Ecologist P/T John Calladine Data and Admin. Officer Anne Carrington-Cotton Development Coordinator Dr Ben Darvill Research Ecologist P/T Dr Liz Humphreys Research Ecologist Dr Mark Wilson Scottish Raptor Monitoring Coordinator Dr Amy Challis</p>		
<p><i>Ringling Data Management</i></p>	<p>*based at BTO Scotland</p>		<p align="center"><b>INFORMATION SYSTEMS</b></p>		
<p>Ringling Data Manager P/T Bridget Griffin Ringling Database Officer P/T Dr Dorian Moss Recoveries Officer Lee Barber Recoveries Officer Diana de Palacio Ringling Officer Sabine Schäfer</p>	<p><b>Wetland &amp; Marine Research</b></p>		<p>Principal Web Developer Dave Turvey Senior Database Officer Dr Andrew Joys Senior Software Developer Mark Hammond Senior Systems Manager P/T Ian Yates Website Manager William Skellorn Computer Support Officer Lee Cadwell Database Developer Steve Pritchard Database Developer Justin Walker Database Officer Bob Blogg Software Developer Matthew Baxter Software Developer Sam Marston Systems Engineer Ed Hanrahan Website Developer Tom Sage</p>	<p align="center"><b>BTO CYMRU</b></p>	
<p><i>Demographic Monitoring Projects</i></p>	<p>Head &amp; Principal Ecologist Dr Niall Burton Senior Research Ecologist Dr Graham Austin Research Manager P/T Dr Lucy Wright Research Ecologist Dr Aonghais Cook Research Ecologist Emily Scragg Research Ecologist Dr Chris Thaxter Research Officer Ian Woodward Secretary Maria Knight/Nicki Read</p>	<p><b>Associate Director P/T: Karen Wright</b> Senior Secretary P/T: Jane Chase</p>		<p>Senior Ecologist P/T Dr Rachel Taylor Development Coordinator Kelvin Jones</p>	
<p>Senior Research Ecologist Dr Dave Leech Nest Records Organiser Carl Barimore Ringling Surveys Organiser Ruth Walker Secretary Hazel Evans</p>	<p><b>Surveys</b></p>		<p align="center"><b>BTO NORTHERN IRELAND</b></p>		
<p>Head of National Survey Coordinator Dawn Balmer Secretary Maria Knight/Nicki Read Projects Co-ordinator John Marchant BirdTrack Organiser Nick Moran BirdTrack Support Officer Stephen McAvooy BBS National Organiser Sarah Harris</p>	<p><b>Wetland Bird Survey</b></p>		<p>Northern Ireland Officer Shane Wolsey</p>		
<p>WeBS National Organiser Dr Teresa Frost WeBS Low Tide Count Organiser Neil Calbrade WeBS Counter Network Org P/T Heidi Mellan</p>	<p><b>COMBINED ECOLOGY</b></p>		<p><b>Commercial Director</b> Science Director Allan Archer Secretary Phil Atkinson Nicki Read/Maria Knight</p>		

**The British Trust for Ornithology  
Council (Trustees') Report (incorporating the Strategic Report)  
For the Year Ended 31 March 2016**

For the purposes of Section 162 of the Charities Act 2011 and Directors' Report for the purposes of Section 415 of the Companies Act 2006.

Company number:	357284
Charity number:	216652 (England and Wales) SC039193 (Scotland)
Principal Office and Registered Office:	The Nunnery, Thetford, Norfolk IP24 2PU
Principal Advisers:	
Auditor	Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB
Principal Bankers	National Westminster Bank plc, 7 Cornhill, Bury St Edmunds, Suffolk IP33 1BQ Royal Bank of Scotland, 2 Blenheim Place, Edinburgh EH7 5JH
Solicitors	Birketts LLP, Kingfisher, 1 Gilders Way, Norwich, Norfolk, NR3 1UB
Pensions Advisers	Russell Ulyatt Financial Services Ltd, 1 The Triangle, ng2 Business Park, Nottingham NG2 1AE
Investment Advisers	Russell Ulyatt Financial Services Ltd, 1 The Triangle, ng2 Business Park, Nottingham NG2 1AE
Insurance Brokers	Uttings, 16 The Fairland, Hingham, Norwich, Norfolk NR9 4HN

The members of Council are the directors of the charitable company and the trustees for the purpose of charity law. Those serving during the period were as follows:

Dr I P Bainbridge (co-opted April 2016)	D Jardine (appointed 1 January 2016)
Dr F Barclay	C P R Mills
Professor S Bearhop	Dr T J Osmond
B D Briggs (retired 31 December 2015)	Professor I P F Owens (retired 31 December 2015)
Lt Col R C Dickey	C G Packham
Professor A D Fox	Dr D M Parker
Professor J A Gill (appointed 1 January 2016)	Dr D J Reynolds (appointed 1 January 2016)
A C B Henderson	Dr K W Smith
Ms F M Hurst	Mrs J Spencer
Dr H Insley (retired 31 December 2015)	

## **Structure, Governance and Management**

### **Governing Document**

The British Trust for Ornithology (also known as the BTO) is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission and the Office of the Scottish Charity Regulator. Membership is open to any person whose application is approved by Council upon payment of the requisite subscription. Members undertake to contribute up to £1 each in the event of an insolvent winding up.

### **Trustees**

Trustees are nominated by Council or members and elected by the members at the Annual General Meeting in December each year, to serve from the following 1 January. The normal term of office is four years. New trustees receive a comprehensive information pack and undergo an induction day at The Nunnery to brief them on the BTO and their role as company directors and trustees.

### **Organisation and Key Management Remuneration**

The trustees make up the Council, which is the governing body of the BTO. Council meets four times a year. Council is supported by the Regional Network and Ringing Committees. The day-to-day management of the BTO is delegated to the Management Group, led by the Director.

The salary of the Director is determined by Council, and was last set in 2007 when the post became vacant. The remuneration of all other staff is set according to a bespoke job evaluation scheme, benchmarked to the Croner Charity Rewards database.

**The British Trust for Ornithology  
Council (Trustees') Report (incorporating the Strategic Report) - Continued  
For the Year Ended 31 March 2016**

### **Related Parties**

The BTO's wholly owned subsidiary, BTO Services Ltd, was established to undertake commercial operations in support of the BTO, and gifts its profits to the Trust.

The BTO co-operates with many other charities, with government agencies and other bodies in pursuit of its objectives, as illustrated in this report.

### **Volunteers**

The Trust depends on the contributions of many thousands of volunteers who participate in BTO surveys and other activities. We are greatly indebted to them, and especially to the Regional Representatives and other regional volunteers who organise so much BTO activity at a local level. It was estimated that BTO volunteers contributed the equivalent of over 200,000 days of work in 2015.

### **Risk Management**

A risk register is maintained which identifies the significant risks faced by the BTO and the measures in place to manage those risks. These are monitored by Management and reviewed biannually by Council.

### **Investments**

The Memorandum of Association permits the Trust to invest monies not immediately required for its purposes as the trustees see fit. The trustees' investment policy is to maximise long term total return by investing in a combination of 40% high quality short dated bonds and 60% globally diversified equities. The equities part of the portfolio is invested in a sustainable fund (see note 9). Investment performance against benchmark was as follows:

	<b>Portfolio</b>	<b>Benchmark</b>
Year ended 31 March 2016	0.28%	-0.27%
Since inception (28 August 2014)	5.84%	5.94%

### **Objectives and Activities**

#### **Charitable Objects**

The objects of the Trust, as set out in its Memorandum of Association are, for the benefit of the nation:

- (i) To promote, organise, carry on and encourage study and research and particularly field work for the advancement of knowledge in all branches of the Science of Ornithology.
- (ii) Permanently to preserve and protect lands and objects which by their natural features are suitable for the preservation and study of bird life and of fauna and flora generally.

#### **Public Benefit**

The trustees have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The following paragraphs set out in detail the aims, activities and performance of the Trust, and the way in which they provide public benefit.

**The British Trust for Ornithology  
Council (Trustees') Report (incorporating the Strategic Report) - Continued  
For the Year Ended 31 March 2016**

## **Objectives and Activities**

The BTO's purpose and public benefit is to deliver objective information and advice, through undertaking impartial research and analysis about birds, other species and habitats, to advance the understanding of nature. We inform policies and evidence-based decisions that impact on the environment such that future generations can benefit from a healthy and wildlife-rich environment. The BTO does this by:

- Sustaining long-term extensive programmes and smaller scale intensive research to study the population trends, movements, breeding, survival, ecology and behaviour of wild birds;
- Encouraging, enthusing, training and supporting volunteers to take part in scientific studies;
- Bringing together professional scientists and volunteer birdwatchers in surveys of wildlife (particularly, but not exclusively, birds);
- Analysing the data gathered through these studies, making information available to Government and other bodies, and publishing the results in the primary scientific literature and via the internet, the birdwatching and conservation press and the media more generally.

## **Strategic Report**

### **Achievements and performance**

The objectives set for 2015/16 and the progress achieved against those objectives were as follows:

1. *Enable and deliver high quality and relevant science.*

During this year there has been a continued shift towards more BTO-directed research, through specific fundraising effort, the establishment of fellowships, and also success in securing a range of externally funded contracts in strategically important areas of farmland bird research and tracking of seabirds and wintering waterbirds. Our surveys and demographic monitoring have continued to deliver high quality and important information and data, with important new surveys, House Martins and NEWS III being run successfully, and good progress being made with the development of Demography Online (see 2. below: *Share data, information and knowledge through excellent communications*).

A notable increase in the number of publications in ISI-listed and high impact journals demonstrates the scientific impact that our work is having. Highlights include an important series of papers documenting a range of observed climate change impacts (e.g. Eglinton *et al.* 2015 *Global Ecology and Biogeography*, Gillings *et al.* 2015 *Global Change Biology*, Mason *et al.* 2015 *Journal of the Linnaean Society*, Massimino *et al.* 2015 *Bird Study*, Pearce-Higgins *et al.* 2015 *Journal of Animal Ecology*, *Proceedings of the Royal Society, Series B*, Plummer *et al.* 2015 *Global Change Biology*), changes in breeding bird communities (e.g. Sullivan *et al.* 2015 *Biology Letters*, *Biological Conservation*, Massimino *et al.* 2015 *Ecological Indicators*, Harrison *et al.* 2015 *Journal of Applied Ecology*), the results of tracking work (Ouwehand *et al.* 2015 *Journal of Avian Biology*, Sharps *et al.* 2015 *Ibis*, Thaxter *et al.* 2015 *Biological Conservation*, Warwick-Evans *et al.* 2015 *Marine Ecology Progress Series*) and developments in monitoring science (Mendez *et al.* 2015 *Journal of Nature Conservation*, Newson *et al.* 2015 *Biological Conservation*, Pocock *et al.* 2015 *Journal of Applied Ecology*, Roy *et al.* 2015 *Journal of the Linnaean Society*).

To continue to facilitate the development of high quality and relevant science, 2015 saw the implementation of a new process to identify strategically important projects within each of the eight strategic research programmes (SRPs). This led to 29 concept notes being written and reviewed by the Science Strategy Group in autumn 2015 before being taken forward through a range of different mechanisms. So far, over a third of these have either been funded to some extent, or are actively being progressed by fundraising. In brief, this year has seen significant and positive progress in delivering our strategic science objectives. The challenge moving forward will be to maintain the positive impact this shift has had on science staff and scientific output in a financially sustainable manner.

**The British Trust for Ornithology**  
**Council (Trustees') Report (incorporating the Strategic Report) - Continued**  
**For the Year Ended 31 March 2016**

**Achievements and performance (cont'd)**

*Terrestrial Ecology*

Funding remains the major constraint on BTO work in this area, but projects are continuing and new work has been started in farmland, upland and urban systems, as well as in the rather neglected area of linear freshwaters. There remain no clear opportunities to develop woodland research, but this should be a strong future priority for the BTO.

Natural England (NE)/Defra funds for research have reduced considerably, but some funds remain for monitoring, in particular through Common Agricultural Policy (Rural Development Programme, RDP) commitments. Through this route, we have secured support for ongoing survey of breeding waders in upland (in-bye) farmland. This project arose via the framework agreement BTO and RSPB have with NE for the life of the current RDP for agri-environment monitoring, and several other, smaller, projects are continuing or expected through this route. We are also working with the Centre for Ecology and Hydrology (CEH) on an important scoping project for the future monitoring of agri-environment scheme impacts on biodiversity in England (funded by Defra), considering in particular impacts at the landscape scale. This will be important strategically, because it will guide the shape of monitoring for the current RDP and beyond.

The Glastir Monitoring and Evaluation Programme (GMEP) progressed smoothly through its third of four years, although funding cuts restricted us to field monitoring and bare-minimum reporting; GMEP is currently in its final field season. Analyses and reporting will be conducted in 2016-17, while BTO is a central player in a scoping project for the successor scheme that will begin in 2017.

A strong positive for work in this area and for the BTO in general was the winning, in collaboration with the Institute for European Environmental Policy, Helmholtz Centre for Environmental Research (UFZ) and Czech Society for Ornithology, of a new 12-month project investigating data availability and conducting analyses of biodiversity responses to agriculture across Europe. The BTO is the science lead on this European Commission project, which comes from a novel funding source for the BTO.

BTO is a partner on an interesting new NERC project, led by the University of Stirling, called 'Hydroscape'. This is investigating the connectivity between freshwater systems and its influence on biodiversity and a range of other environmental parameters. Biodiversity (including birds) can be both a positive and negative feature in these systems, and also both a predictor and a response. The project lasts four years and the BTO contribution will involve data provision and analysis, particularly using WeBS, WBBS and BirdTrack data.

In the urban context, a well-received paper has been published on analyses of Garden BirdWatch (GBW) Blackcap data and effects of supplementary feeding on population change and over-wintering habitats, while outputs from the NERC 'urban BESS' projects are developing via conference presentations and two or three submitted papers should follow in 2016-17. Thanks to GBW Research Appeal funding, new work on butterflies in GBW is developing on two fronts, community indices and population change, with the first of what we hope will be two papers expected to be submitted in 2016-17. This work promotes both BTO's multi-taxa credentials (which are increasingly important as funding becomes more competitive) and our urban interests, while also maximising the value of our volunteer survey effort and data resources. Meanwhile, analytical work investigating patterns of bird community and abundance change from Bird Atlas 2007-11 with respect to urban land-use is still ongoing, with paper submission planned for later in 2016.

Also in the broadly urban research field, a BTO Fellowship project was awarded to Kate Plummer, focusing on garden bird community change over time with respect to supplementary feeding and changes in Goldfinch populations, in particular exploiting Garden Bird Feeding Survey data. This work is progressing well and is expected to deliver two or more papers later in 2016-17.

In grassland and heathland, the PhD project with Lancaster University investigating survival and productivity as drivers of Whinchat population change on Salisbury Plain has been completed, with two papers expected to be published in 2016 (*Ibis* and *Journal of Animal Ecology*). Geolocators will be attached to 20 Salisbury Plain Whinchats in 2016 to investigate migration patterns in this population. Research on Nightjar ecology and habitat use using GPS tagging has also continued, with growing collaborations with NE and groups in Sweden and Belgium helping this work to develop – now with one collaborative paper having been submitted to *Ibis*. Our forest GPS collaborative work with NE/Dersingham Bog is top priority for analysis and write-up in 2016.

Pressure to secure external contracts and to conduct the work that we have previously secured, has limited our capacity to deliver papers submitted to peer-reviewed journals, but we plan to improve on this and to catch up in 2016-17. The BTO Farmland Appeal was successful and we have good project ideas to fill critical gaps in knowledge in this area, but the need to plan research carefully given the limited funds available and competition for time from external projects has limited progress on using the funds. This needs to improve in 2016-17.

**The British Trust for Ornithology**  
**Council (Trustees') Report (incorporating the Strategic Report) - Continued**  
**For the Year Ended 31 March 2016**

**Achievements and performance (cont'd)**

In the uplands, a repeat survey of transects across arctic-alpine habitats (first surveyed in 2005-06) was undertaken in 2013 to increase and improve monitoring of birds in the uplands (under Scottish Natural Heritage (SNH) funding). With supplementary, less systematic data from the 'What's Up' initiative, the results will form a baseline for comparison with other upland data as well as temporal and habitat analyses this year. In addition, a fourth repeat (five-yearly) survey of regenerating scrub woodland in the central and eastern Highlands (funded by the J & JR Wilson Trust and the AEB Trust) was conducted; analyses will focus on changes in bird populations with respect to habitat and predictions of changes in response to planned reductions in large herbivores. A project was also completed, funded by Natural Resources Wales (NRW), examining the effect of vegetation mosaics on bird communities in Welsh marginal upland habitats.

BTO (in partnership with the James Hutton Institute and MacArthur Green) is continuing to provide specialist scientific advice on machair waders to SNH's Uist Wader Research programme, which aims to assess the effects of predation to inform ongoing management of machair. A BTO study (currently a pilot as an MRes study) is investigating birds using beach wrack: seasonal, tidal, structural (of the wrack) and invertebrate abundance (within the wrack) correlates with bird abundance.

*Population Ecology & Modelling*

The team is increasingly using Bird Atlas data to answer ecological and policy-relevant questions. A paper has been submitted based on using the native-range climatic preferences of introduced species to predict their potential range in the UK under future climate change. This work was funded by the Ernest Kleinwort Charitable Trust and is a part of the Beyond the Maps research programme. Atlas work funded by the Beyond the Maps Appeal on birds in urban areas is progressing and results were presented at the recent BOU 'Urban birds: pressures and processes' conferences. A paper concerning the drivers of bird distribution and abundance patterns funded by The John Ellerman Foundation is being revised following comments from a journal and will be resubmitted soon. Alongside this ecologically focussed work, we have been developing novel mechanistic models for integrating BBS and Atlas data. These models will harness the respective strengths of the two datasets to allow fine-scale spatiotemporal modelling and should be valuable for future work on landscape structure. Atlas data continued to play a significant role in the Understanding Predation project, providing regional information populations estimates and trends for ground-nesting birds and predators.

The BBS research programme continued to produce ecological insight and methodological developments. Two papers were published, one on latitudinal and elevational shifts in abundance patterns, and another on multi-species spatial indicators. A paper was drafted on factors associated with abundance and change for breeding Curlew. A climate-change paper is in an advanced stage concerning assemblage-wide predictions of abundance patterns of breeding birds in 2080 using a combination of UK and French BBS data. An analytical review has concluded that there is limited scope to enhance coverage of scarce habitats and their associated birds through habitat-based stratification of new BBS squares; work continues this year to assess alternative means of enhancing coverage and reporting ability for upland areas. Habitat data collected by BBS observers have been analysed to produce trends in the areas of different habitat types and management practices, potentially providing a valuable complement to Countryside Survey and Landcover exercises.

Continuing the habitat theme, we secured a contract from Defra to scope how volunteers might be involved in the validation of 'Living Maps' - new land cover maps derived from remotely sensed satellite data. Such 'Earth Observation' data are a key growth area for Defra and volunteers have a clear role to play.

Work for two European projects involved the reviewing of evidence for beneficial Meadowbirds management and for 'umbrella effects' of the Natura 2000 Network in protecting non-target species. An important paper was accepted for publication in *Ibis*, using BirdTrack data to assess changes in migration phenology since the 1960s. Two BTO-led papers from a collaboration with CEH are nearing submission, concerning relative changes in the timings of bird breeding and of insect abundance. A small amount of funding was received from NE at the end of the year to work on a paper on climate change impacts on butterflies and moths with Butterfly Conservation, and building on BICCO-Net II.

The Norfolk Bat Survey continued, with a high profile paper published in the journal *Biological Science*. Recognising the potential of the data and the investments made by the survey's designer, Stuart Newson was awarded a BTO Fellowship to develop scientific outputs from the survey. He has been working on several papers, one of which, on the use of the technology to monitor bush-crickets, is in an advanced stage of draft. A further recognition of the value of this approach was the awarding of a contract from SNH to develop a sister survey for southern Scotland. Sixteen bat monitoring centres have been set up across the region and the 2016 season promises to be a successful one judging by high uptake from a very receptive public.



**The British Trust for Ornithology  
Council (Trustees') Report (incorporating the Strategic Report) - Continued  
For the Year Ended 31 March 2016**

**Achievements and performance (cont'd)**

*Demographic Research*

This research theme underpins many of the other research areas at BTO, seeking, as it does, to understand the mechanisms behind underpinning the changes that we see. We continue to develop the models integrating the data collected by each of the demographic schemes run by BTO: BBS (abundance), ringing, including CES (survival), and the nest record scheme (productivity). Increasingly, we are attempting to do this at a continental scale, combining data from the British CES scheme with those from other European countries. This has allowed us to look at large-scale patterns of productivity (Eglinton *et al.* 2015 *Global Ecology & Biogeography*) and survival (Johnston *et al.* 2016 *Ibis*) in relation to climatic, and other, drivers.

A key aim of our recent demographic research has been to apply the integrated population modelling techniques we are developing to investigate the reasons underlying the declines in Afro-Palaeartic passerines. One strand of this work has been carried out in collaboration with Prof Jenny Gill and Dr Cat Morrison at the University of East Anglia and follows on Dr Morrison's work at BTO. This is a great example of how BTO can successfully engage with the academic community to build joint work programmes of common interest. This work has centred particularly on understanding the regional pattern of decline in Willow Warblers *Phylloscopus trochilus*, as a model species to understand declines in the wider suite of migrant birds. Although we have, until recently, focussed largely on understanding population change by building integrated models at the national scale, there is much to be learned by incorporating spatial processes into these models, whether that be at a regional-scale (as with the Willow Warbler work), or at a more local-scale. Two joint PhD studentships will investigate these issues further, looking at the role of dispersal in population dynamics (with Dr Colin Beale at the University of York) and developing spatially-explicit integrated population models (with Dr Diana Cole at the University of Kent).

A further area where BTO demographic expertise has been employed has been in assessing the usefulness of population modelling in the context of understanding the impacts of large-scale developments, particularly in the offshore renewable energy sector. Two pieces of work (currently presented as BTO Research Reports, but being developed into papers so they can have wider readership and impact) have assessed the role of density dependence in seabird populations and the sensitivity of various population projection techniques used in impact assessment to variation and mis-specification in demographic parameters (which are often poorly characterised for many species of interest). These results are now being used by the Statutory Conservation Bodies to improve the guidance they issue in relation to assessing the impact of offshore energy developments.

*Wetland & Marine Research*

During the past year, there has been further development of the BTO's marine research work programme, and a renewed focus on our wetland research, in parallel with developments in monitoring.

BTO scientists have been actively engaged with JNCC and other partners of the national Seabird Monitoring Programme (SMP) in the development of plans for the next national Seabird Census. Initial surveys have been undertaken in 2015, with the full census expected to run until 2019, subject to funding. Associated work to develop urban gull census methods towards the national Seabird Census has been undertaken on behalf of NE. A third annual Northern Ireland Seabird Report, for 2015, was produced through the work of the Northern Ireland Seabird Network, coordinated by the BTO, working in close collaboration with the JNCC's SMP team, and funded by the Northern Ireland Environment Agency.

The Non-Estuarine Waterbird Survey (NEWS-III) was undertaken in the winter of 2015/2016, complementing WeBS by updating population estimates for waterbirds, contributing to monitoring of protected sites, and providing data for researching the effects of climate and other environmental change on these populations. Across the UK 1,890 priority sectors (75% of all priority sectors) and a further 1,735 non-priority sectors were covered, equating to over 4,400 volunteer hours in the field. Reports have been provided to the country agencies outlining coverage, but a full analysis will be carried out later in the year once the WeBS core counts for the winter have been received.

Our marine research programme has had a continuing focus on marine renewables. On behalf of the Department of Energy and Climate Change (DECC), and in collaboration with the University of Amsterdam, we have continued our work assessing the interactions of Lesser Black-backed and Herring Gulls from Special Protected Areas (SPAs) with offshore wind farms through GPS tracking at Skokholm (Skokholm and Skomer SPA) and South Walney (Morecambe Bay SPA). The project has produced exceptionally high quality information about how birds use the offshore environment, throughout the year. A fourth paper from the project has also been published (Thaxter *et al.* 2016 *Ibis*). Work at South Walney and adjacent urban Barrow is continuing through funding to Combined Ecology from DONG Energy, in relation to their recently consented offshore wind farms sites. Related tracking work on Lesser Black-backed Gulls at the Bowland Fells and Ribble and Alt Estuaries SPAs has been funded by NE. A PhD building on these tracking studies being led by the University of Exeter and in conjunction with NE is due to begin in 2016.

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Our advisory work in relation to offshore wind farms has included, on behalf of JNCC, a key assessment of the sensitivity of metrics used to assess population impacts of offshore wind farms on seabirds and, on behalf of The Crown Estate and NE, assessment of flight height data for seabirds from digital aerial surveys. A collaborative paper assessing avian collision risk models for wind energy impact assessments was published this year (Masden & Cook 2015. *EIA Reviews*). BTO has been contracted by the Scottish WindFarm Bird Steering Group to conduct a review of Cumulative Impact Assessments in the context of the onshore wind farm industry, which was completed in June 2016 and used to inform industry guidance.

Our wetland research has been varied, from the applied, through advisory to novel considerations of the ecosystem services provided by waterbirds. On behalf of Tidal Lagoon Power, through Combined Ecology, we have undertaken gap-filling of WeBS Core (high tide) and Low Tide Counts in 2015/16 and an extensive programme of wader and wildfowl tracking work, in collaboration with the Wildfowl & Wetlands Trust, to inform the assessment of proposals for a tidal power lagoon in the Severn Estuary. Related pilot wader tracking work has been undertaken with the support of the Humber Nature Partnership and in collaboration with local volunteer ringers.

We have continued our provision of detailed advice to country agencies on waterbird populations through projects on behalf of NE assessing the implications of 'short stopping' in the interpretation of non-breeding waterbird trends at protected sites in the UK, assessing the functional habitat used by foraging populations of non-breeding wildfowl adjacent to SPAs and identifying high tide roost sites on the Severn Estuary. BTO work on the cultural services provided by waterbirds (informed by WeBS data) in association with socio-economists from the University of St Andrews and Queen's University, Belfast, is ongoing.

*Monitoring Research*

The UK and England wild bird indicators for farmland, woodlands, wetlands, marine and wintering waterbirds, were updated in October, and the Scottish Terrestrial Breeding Bird indicator in December. A Welsh indicator will be included in the next *State of Birds in Wales*. Work also continued on the first draft of the second *State of Nature* report, now planned to be published in autumn 2016.

Work to support the Non Native Species Information Portal continued, with updates of the species registry and factsheets, responding to alerts on non-native species of concern, and development of improved procedures for assessing environmental risk across taxa. A separate piece of BTO research looked at the climate niches of non-native bird species in the UK, to determine whether there were limitations to their spread and establishment.

There has been considerable progress on the European Breeding Bird Atlas across Europe, largely thanks to a major grant from the MAVA Foundation. This will be one of the most comprehensive biodiversity data sets in Europe once completed by 2018-20. Led by a consortium including the European Bird Census Council (EBCC), the Swiss Ornithological Society, ICO in Barcelona, and CSO in Prague, the focus is currently on fieldwork and capacity-building in eastern/southern Europe. Progress is also being made in plans for modelling through a newly-established EBCC Spatial Modelling Group (SMOG). David Noble is on the EBCC Board, Atlas Steering Committee and Alison Johnston has joined SMOG. There are synergies between this and the EBCC's other major projects, the Pan European Common Bird Monitoring Scheme and the Euro Bird Portal, also involving BTO staff.

December 2015 saw the publication of *Birds of Conservation Concern 4* (the UK Red List for Birds) by the usual consortium of bird conservation organisations and statutory bodies. This new assessment, which updates the previous assessment in 2009, resulted in 67 species on the Red List, 96 species on the Amber List and 81 species on the Green List. The criteria were the same as in previous years except that in the absence of a recent SPEC assessment, European conservation status was based on the recently published European Red List. Other key criteria are global conservation status, long-term changes in populations, in range, population size, and localisation, mainly derived from BTO surveys. The increase in the Red List by 15 species reflects increasingly severe declines in woodland migrants such as Woodcock, Nightingale and Pied Flycatcher, in upland specialists such as Whinchat, Curlew and Dotterel and breeding seabirds such as Kittiwake, Puffin and Shag. Two species – Bittern and Nightjar moved from Red to Amber largely as a result of conservation action. This followed the publication of the *European Red List for Birds* in June 2015, subsequent to the completion of the European Commission project led by BirdLife to which BTO contributed.

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BTO was a major contributor in a study on the umbrella effect of the Natura 2000 network funded by the European DG Environment. Together with partners covering mammals, reptiles and amphibians, butterflies and plants, BTO and SOVON delivered the bird element of this study, submitted to the Commission in April 2016. For this report, the distributions of species in each taxonomic group were modelled from European and national datasets and filtered by habitat types occupied for each species, in order to compare the proportion of populations in and outside Natura 2000 site boundaries. All species groups, and many non-Annex species, were found to benefit from the Natura 2000 network, in particular birds and butterflies. For birds, threatened species benefitted more than non-threatened species, as did species of open natural habitats and marshlands. However, birds characteristic of semi-natural open and farmland, and of forest/shrub, tended to be under-represented in Natura 2000.

A House Martin Survey was conducted in 2015; this was a stratified random 1-km square survey with the aim of producing a baseline population estimate for the first time. In total, 2,894 colonies were recorded. A full analysis will be underway shortly.

The Breeding Bird Survey (BBS) continues to go from strength to strength. In 2015, volunteers (optionally) recorded how birds were first detected (by sight, sound or visual) on their transects for the first time. 67% of squares recorded detection type. The aim of this is to better estimate bird populations through accounting for detection rate in the analyses.

In 2015, the BTO's longest running single species survey, the Heronries Census, went online. A new online application was developed – the Colonial Birds Recording Scheme – with a view to expanding to other colonial nesting birds in the future.

*International Research*

The team focuses on two main areas – the study of the migration and movements of Afro-Palearctic migrant birds using a variety of tracking technologies, and supporting higher education at the Universities of Cape Coast in Ghana and the A P Leventis Ornithological Research Institute in Nigeria.

This year the team continued its long-running Cuckoo tagging project. The project is moving into the delivery phase and analysis was undertaken for two different papers, the first of which was submitted to (and subsequently accepted by) *Nature Communications*. This paper links the choice of migration route (south-west through Spain/Portugal or southeast through Italy or the Balkans) and the subsequent mortality to local population change in the birds' breeding areas. There was a strong relationship, such that in areas where more of the population of tagged birds took the riskier south-western route, local population decline was higher. This shows how conditions on migration can influence population change in the breeding areas. The second analysis looked at the role of protected areas in Europe for migrating Cuckoos.

The miniaturisation of GPS tracking technology now means species that could only be tracked with geolocators can now be fitted with much more precise GPS technology and, in 2015, devices were fitted to both Swifts and Nightingales. BTO's expertise in tracking technologies is widely acknowledged and a number of papers have come out of collaborations including a paper on the impacts of geolocator and harness design on Whinchats, a joint paper on migratory connectivity in European Roller populations and a widely publicised paper on whether White Storks are addicted to 'junk food' on rubbish tips in Portugal and whether this caused a major change in their migration strategy by allowing adult birds not to migrate to sub-Saharan Africa in winter.

BTO's collaborative Masters programme with the University of Cape Coast in Ghana and the A P Leventis Ornithological Research Institute (APLORI) continues. Students spend a year at APORI on a taught one year MSc course and then return to UCC to undertake a one year research project which will allow them to upgrade to an MPhil degree. While our first student, Abraham Yeboah, was in Ghana undertaking his research project, two Ghanaian students were undertaking the first year taught course at APLORI. At present, the collaboration allows for two students a year and we are attracting high quality candidates.

*2. Share data, information and knowledge through excellent communications*

The BTO continues to be one of the world leaders in creating rigorous but engaging and popular citizen science initiatives, leading to the generation and onwards use of millions of biological records. The scale and range of our surveys and schemes mean we need to maintain excellence in our approaches to both data capture and data provision.

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Our main system for collating everyday birdwatching observations, BirdTrack, continued to go from strength to strength in 2015/16, amassing another eight million observations during the year. The majority of this activity remains in Britain and Ireland, but 700,000 observations were entered from another 120 countries around the world. Expectation management is a major challenge though when catering for many parts of the world on a limited budget. A new iPhone app was launched that allows submission of bird records from anywhere in the world (with an Android version to follow in 2016/17). We developed a substantial new system to manage the reporting of data and information back to participants; as part of this task, we collaborated with Sovon to expand our own skills in Data Warehousing using open source software and which the BTO will be able to benefit from in the future beyond BirdTrack. On the back of our investment in BirdTrack, BTO is a partner benefiting from a new EU Life Preparatory grant for the development of the EuroBirdPortal project, which aims to combine results from BirdTrack with similar schemes across the continent. Moreover, BirdTrack was able to make available records for the 2<sup>nd</sup> European Breeding Bird Atlas. Less progress than hoped was made towards global consolidation of systems with our partners at Cornell Lab of Ornithology, but a stronger working relationship is now being forged with BirdLife International (BLI), aided by our joint residency of the Cambridge Conservation Initiative campus. One early example of this is work for BirdLife (funded by RSPB) on the production of an International Common Bird Monitoring system, which is due to go live in 2016/17. Initial discussions with BLI on a collaborative project sharing technical skills and information to build an app for IBA's, took place towards the end of the year.

Existing data management systems around our core schemes (GBW, BBS, WeBS, etc) remain reliable and heavily used, with the WeBS Online report remaining of particular value to many stakeholders, whilst BirdTrends remains a key source of information on bird populations for many users. GBW launched a popular new range of visualisations of the huge volume of data entered for this scheme. These represent a significant move away from the former way in which GBW data were presented, delivering dynamic outputs and benefiting from the adoption of new visualisation technologies. We have made great use of our experience to take forward the development of new systems for non-estuarine waterbirds (NEWS), House Martins and upland breeding waders. A major focus of the year was in taking forward our exciting new Demography Online system (DemOn for short). The scale and complexity of producing a system which will be suitable for the very wide range of activities around ringing and nest recording has meant that this is by far our most complex system to date, and will replace the old IPMR system in its entirety when it is rolled out to users over the course of the 2016/17 year.

The BTO developed an increasingly close relationship with the National Biodiversity Network (NBN) over the year, albeit touched by the tragic, untimely death of the NBN CEO John Sawyer. However, at the NBN annual conference we were able to announce that we were making available 150 million records from the BTO's archives, more than doubling the size of the data administered by the NBN and making the BTO by far the biggest contributor to this important national system. We also maintained a strong involvement on the NBN's Board and in its working groups, and advised on the creation of the forthcoming Atlas of Living Scotland (and equivalent fledgling systems in Wales and Northern Ireland). Throughout the year we have continued to work on a data transfer initiative, sending and receiving data with iRecord (BRC's) for validation and so improving the quality and quantity of shared data. It is hoped this work will be completed in 2016/17.

Other particularly large datasets shared during the year have included the provision of over 70,000 records to the EU-funded ParrotNet initiative, and over two million records to the Mammal Society for their forthcoming atlas. Moreover, the BTO's interests in developing approaches for mammal monitoring continued with another successful year for the Norfolk Bat Survey, with its revolutionary new approach being rolled out in southern Scotland. The approaches developed by BTO staff have now resulted in over a million bat records in Norfolk and discussions are underway with the Bat Conservation Trust as they consider how best to develop monitoring of bats across the UK.

The BTO's system team were heavily involved in the IS provision at the new David Attenborough Building in Cambridge, ensuring that from the beginning BTO staff were able to use it as a place of work, to start building collaborations with the CCI and raise our profile in this area. An intern worked with the IS team over the summer developing a prototype for a new intranet system; this will be much easier to use and improve internal communications and information sharing. Whilst improving our information sharing capabilities, the IS team have been mindful of the importance of strict security around our systems and we initiated discussions with the IS consultancy team at NERC.

During the year a small team worked with staff from across the organisation to produce the requirements for a new membership and supporter system, and then to identify possible vendors. From the final short-list, the most suitable system is an open source solution, CiviCRM, and work started at the end of the year on a scoping exercise to provide more exact details of costs and resources. The exercise has also proved very valuable in identifying processes within the business that can be operated in a more efficient way. The introduction of the CiviCRM system will make a step-change in the way in which we interact with our members, volunteers and other supporters.

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The Website team completed an upgrade to the software used for the website; work can now start on a new website, which will be closely linked with the CRM (membership system) and with close ties to the online survey applications. This is a large and complex project, but will provide a unique and rewarding experience for our supporters when complete.

The wish to see our scientific work communicated to a broader constituency has benefited from the continued development of our publications and the establishment of new partnerships. *Life Cycle*, which brings together four former newsletters into magazine format, has made our demographic communications outward-facing and enabled us to make them available to anyone. Work has been done to evaluate the audiences for *BTO News*, *Volunteer* and the *Annual Review* and this has enabled us to begin to rework these important publications. An expanded, new look *BTO News* will appear in Autumn 2016. Partnerships with CCI, the Society of Wildlife Artists and New Networks for Nature, have seen BTO work on migrants put before new audiences with, for example, the CCI/BTO Cuckoo Day event attracting a good audience and widespread praise.

Our media communications team has completed a strategic review of its work, identifying the objectives that should enable it to build on the successes it has had with the BBC 'Watches' programmes, with print media and with radio. Our book publishing – notably the photographic field guides produced with William Collins – continue to deliver, both on income and on the wish to see BTO data made available to new audiences in an accessible form. The field guides include composite maps derived from *Bird Atlas 2007-11* data and 'calendar wheels' derived from BirdTrack data, an innovation for field guides. BTO data also feature in the book that will accompany Bird Photographer of the Year; a joint venture with Nature Photographers Ltd, which will launch later this year.

**3. Enthuse and encourage our people**

We have been working towards improving our services and support to both supporters and staff over the past year.

The renewal date for the vast majority of our members is 1 January each year; therefore, our most accurate measure of member numbers is on a calendar year basis. In 2015, total membership rose to 18,386 - an increase of 1,121 members, or 6.5% over the previous year (17,265), and the largest annual increase ever. It was achieved through a retention rate of 94%, (91% 2014) plus strong recruitment. In total 2,175 new members joined; an increase of nearly 13% on the previous year (1,928) and second only to 2012. Recruitment was helped by the publication of two new Collins BTO Bird Guides in the year which have now become our standard joining gift. Gross income from membership rose by 8.2% to £616,910 in the financial year (£570,370 2014/15). This was the product of increased membership subscription rates and the strong growth referred to above. We celebrated the contributions of two very dedicated volunteers at our annual conference in December. Our honorary Wales Officer, John Lloyd, was awarded the Bernard Tucker medal for his outstanding service to the Trust. Scottish volunteer Paddy Knowles received the Jubilee medal for her extraordinary contribution to the Breeding Bird Survey in some of the remotest parts of the UK. We also began the process of recognising the support of our longer-term members by providing limited edition bronze, silver and gold lapel badges to members of 15, 25 and 50 years respectively.

The number of GBW participants at 31 December 2015 was 12,229, 3% lower than the previous year. 838 new participants were recruited in 2015, a 10% increase on the previous year, though not sufficient to cause an overall increase in numbers. 2015, as 2014, saw significant periods without a fully-staffed GBW Organiser role, which has delayed plans to review the project. Work is underway to deliver a new GBW book (expected late summer 2016) and to refresh the digital presence of GBW.

We delivered 32 bird identification and survey techniques training courses, most of which were fully booked. Our ability to deliver more courses over a wider geographical area has been greatly enhanced by our growing network of external trainers. 48% of all training course participants were new BTO members who took advantage of the 20% discount on training courses offered to members in their first year. Of the BTO members attending a training event in 2015, 97% renewed their membership for 2016. In delivering our training programme we worked with the following organisations: Field Studies Council (FSC), RSPB, SOC, WWT, Avon Wildlife Trust, How Hill Trust, Painshill Trust, The Kingcombe Centre (Dorset Wildlife Trust), Stanny Farm Field Centre, Lagganlia Outdoor Centre, Tame Valley Wetlands Project and Avalon Marshes partnership.

In Wales, training courses held at Pensychnant Conwy, Clawddnewydd Denbighshire, Llangors lake Brecon, and Llechryd Cardigan, were attended by more than 100 people. Events such as these have proved enormously successful in maintaining motivation and retaining volunteers. Coverage for BBS was excellent and achieved a total of 409 allocated squares and over 350 submissions have been received. Despite the poor weather in 2015 it is anticipated that the final results will match the record set in 2014. A meeting of all Wales BBS Regional Organisers, Mentors, National BBS Organiser and Wales Development Officer was held in February. Different volunteer recruitment approaches were shared along with lessons learnt from the project so far, and how to retain and support existing volunteers. The House Martin

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Survey proved so popular that all Welsh regions managed to allocate 80% of the priority squares and six regions requested additional squares.

In Northern Ireland, Shane Wolsey continued in post as BTO Northern Ireland (NI) Officer and Kerry Leonard as Seabird Coordinator. An application to the Environment Fund was successful in obtaining funding to continue the NI Officer post for a further three years (in one year grant offers) from April 2016 and the Seabird Coordinator post for one year from April 2016. The same application included the part-funding (50%) of a Scientific Officer post in NI for years 2 and 3 (2017-18 and 2018-19), although these years will be subject to separate letters of offer. Shane's work to continue to develop the supporter base in NI continued, including eight formal training events for volunteers (three for BBS, two for GBW, two for Heronry Survey, one for WeBS; attended by around 37 people). The third NI Seabird Report was published in March 2016 and launched at an event in the Belfast Harbour Commissioners offices. The BTO NI Members Conference was held in November 2015 attracting 154 delegates including many from the Republic of Ireland. The Northern Ireland office has built upon its positioning over the past three years to establish BTO as a key player in the marine sector by leading the preparation of a bid for EU INTERREG VA funding for a project that includes six other partners (BirdWatch Ireland, Ulster Wildlife, National Trust, Sea Mammal Research Unit, University of St Andrews, SMRU Consulting and Galway – Mayo Institute of Technology). The project will prepare seven management plans for marine designated sites, and undertake a significant number of marine research and data gathering sub-projects, and is valued at €5.8m. The outcome of the Phase II bid will be known in autumn 2016.

In Scotland, a range of activities took place aiming to raise the profile of the BTO among relevant Scottish audiences and to increase participation in priority surveys in areas of low coverage. The physical and human geography of the more remote areas of Scotland requires a specialised approach which BTO Scotland staff have been refining in recent years. During the early months of this reporting period the last few remaining commitments were delivered under the banner of the 'What's Up?' initiative, which aimed to get more people involved in upland surveying. Through a programme of talks, training courses and other engagement activities this project had helped to achieve a substantial increase in BBS coverage in Scotland, from 383 squares in 2012 to 488 squares in 2014, and the increasing trend continued, with just under 500 squares covered in 2015. This continued success was achieved by actively engaging with both new and existing audiences, including through a programme of talks to relevant interest groups and through four targeted BBS training courses during 2015/16, training 70 people. A local point of contact was ensured by maintaining a well-supported network of Regional Representatives. Usage of the BirdTrack recording platform also continued to grow in Scotland during this period, with 4,800 people now registered for the scheme. The work of the BTO was promoted at a series of events through the year, including: the Scottish Bird Fair; Gardening Scotland (GBW focus); the Coll Bird Festival; Cairngorms Nature Festival; RSPB volunteers' day (inc ringing demo); the Scottish Ornithologists' Club conference; and the Argyll Bird Club conference. In addition, the annual one-day Scottish Birdwatchers' Conference, organised jointly with SOC, was held in Peebles in March 2016 and attracted over 200 delegates. In September of 2015 a meeting was held in Inverness for BTO's Regional Representatives in Scotland. This was attended by 14 RRs along with relevant staff from BTO's Stirling and Thetford offices. The meeting provided an opportunity to thank the RRs for their hard work, provide feedback on successes and inform them of future plans. We also discussed strategies for overcoming the challenges of achieving representative survey coverage in the more remote parts of Scotland. Finally, this period has seen further progress in our work towards involving people from the Scottish land management community in bird monitoring. This approach has the potential to improve our understanding of change in large remote areas which are seldom visited by birdwatchers. The *Understanding Predation* project has been successful in bringing together stakeholders with a range of relevant interests and perspectives. There is a common interest in improving the evidence base for change, with breeding waders in particular proving to be a unifying interest. Future work will seek to build on existing momentum while approaching delicate issues around upland land management with the insight, sensitivity and expertise which has accrued through a decade of work by the BTO Scotland team.

On social media our Twitter following continues to grow, with over 52,000 followers at the end of the financial year. Viola Ross-Smith continues to provide substantial input to our Social Media work, particularly through scientific content. Our tweets during 2015/16 were retweeted 44,000 times and achieved over 300 million potential impressions. We engaged regularly with a number of high profile users including BBC Radio 4, BBC SpringWatch, Nature, London Natural History Museum, BBC Earth, and Chris Packham. We are continuing to grow our presence on Facebook and now have over 16,500 fans. Our YouTube channel continues to work well as an engagement tool. Last year we reported that the BTO YouTube channel had been viewed over 900,000 times and had 3,700 subscribers. This has since increased to 1.3m views and over 5,000 subscribers. The Bird ID videos continue to prove most popular with the Song vs Mistle Thrush video receiving over 150,000 views and the 'night singers' video over 140,000 views. The most popular recent video has been an ID guide to Sparrowhawk and Goshawk which has attracted over 35,000 views in less than a year. We are also using the channel regularly to provide guidance to surveyors on participating in new surveys. A new blog for young birders was

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added and this has so far hosted 15 blog posts from 15 different young birders. The Demog Blog and the Migration Blog continue to be regularly updated and are successful both in terms of followers and in providing great content for our social media and web presence. The BTO e-newsletter continues to be a key tool for engaging our supporters. During 2015/16 the e-news was circulated to over 50,000 people each month and achieved an average open rate of 42% and average click-through rate of 10%. These figures compare favourably with the industry average of 25% and 2.8% respectively for non-profits.

In 2015, volunteers contributed almost 1.6 million hours of time to BTO work at an estimated monetary value of £30.9 million. BirdTrack and GBW volunteers contributed over 300,000 hours to each scheme while volunteers undertaking ringing and nest recording contributed almost 700,000 hours. Without the thousands of people who support and donate to BTO we would not be able to deliver our world class research to inform the conservation priorities for birds and the habitats on which they depend. We appreciate the importance of maintaining high standards of fundraising practice and treating our supporters fairly. We have procedures in place to ensure that we continue to do this. We will continue to adopt a transparent and honest approach to our fundraising practices in line with regulations.

Our key initiative for the year for staff was the adoption of a *Common Approach to Management*. This is a set of principles to guide how we want our culture to develop within the BTO. From the *Common Approach*, and with particular support from Council Member and Honorary Secretary Frances Hurst, we took the theme of *The Supportive Manager* as a development initiative. This initiative included a benchmark mini-survey and targeted external training delivered in-house. An Early Career Researchers group was formed, again supported by Frances Hurst. A series of 'Bite-sized Training' sessions on a range of topics was also introduced. A bespoke staff survey was run in January 2016 to re-baseline staff satisfaction. Overall satisfaction (Agree or Strongly Agree) was 69%. Our aim is to get this to 90%.

**4. Grow our financial independence**

The BTO Strategy 2015-20 recognises that public funding is decreasing, and it seeks to reduce our dependence on this source by increasing fundraising and commercial contract work. There was some success with these objectives in the period. Overall, fundraised income increased by 42%. Donations from individual members and supporters increased by 19% and legacies by 43%. Income from commercial consultancy rose by 77%, albeit from an historically low level. Overall, funds raised from individuals, charitable trusts, grants, corporates and legacies rose from 37% to 44% of total income.

Consultancy and other commercial trading increased from 14% to 18% of total income. Council are aware, however, that although there is a strong upward trend in legacies, and the recent level of receipts has been very favourable, these can vary considerably from year to year and it is wise to plan for them on conservative assumptions, particularly when general reserves have been depleted by pension deficit payments. A number of targeted cost cuts are therefore being made this year with a view to bringing the underlying shortfall in funds back into surplus over two years, while maintaining the overall growth strategy.

**Financial Review**

The principal sources of funds continued to be contract research, membership subscriptions, individual donations and legacies. A total of £5,866k was spent during the year on carrying out, supporting and communicating ornithological research. A decrease in the proportion of fully-funded contract research and an increase in BTO funded work were compensated for by improved fund-raising and exceptional legacy receipts, resulting in a small overall deficit of £43k for the year. There was a welcome improvement in the pension scheme valuation which reduced the pension deficit by £863k, although this was not quite sufficient to restore the overall balance sheet total to a positive figure. By contrast, the 2015 triennial pension scheme valuation produced an increased deficit. At the same time the general reserve, which funds deficit repair payments, fell below target level (see below). It was therefore agreed to amend the deficit recovery plan by reducing payments for the next three years and extending the recovery period. The trustees will continue to ensure that the level of deficit payments remains affordable, and they remain fully committed to extinguishing the shortfall.

**Reserves**

The trustees have an unrestricted free reserves target range of 9 to 12 weeks' operating expenditure. These reserves are held against any unexpected falls in income or other unforeseen circumstances. Unrestricted funds excluding tangible fixed assets and the pension fund liability at 31 March 2016 totalled £619k, equivalent to 5.7 weeks' expenditure. The trustees plan to bring the reserves back to target by the end of financial year 2021/22.

**The British Trust for Ornithology  
Council (Trustees') Report (incorporating the Strategic Report) - Continued  
For the Year Ended 31 March 2016**

**Principal Risks and Uncertainties**

The trustees consider that the principal risks and uncertainties which could affect the Trust's ability to deliver its objectives in the next year and beyond are further public expenditure reductions leading to reduced contract, grant and partnership funding, and in the medium to long term, the final salary pension scheme deficit. Both of these are able to be coped with through the growth strategy, provided that the pace of growth remains sufficient.

**Plans for future periods**

We are moving into the second year of delivering the BTO Strategy 2015-2020. To enable all staff within BTO to better understand their own contributions, we have distilled the strategy into a *Common Purpose* which helps us set priorities for the future, namely:

*BTO is a research charity increasing knowledge of our birds and other wildlife to inform the conservation of nature. The things that make BTO unique are that we combine in a powerful way:*

- *80 years of fieldwork*
- *Collective public birdwatching*
- *High quality, relevant and independent science*
- *Inspiring communication*

*Our business combines the understanding and communication of knowledge (science and wonder) with engaging people and their contribution.*

The four strategic objectives to deliver the BTO Strategy 2015-2020 remain the same and we have added a fifth objective for the coming year.

- Enable and deliver high quality and relevant science
- Share data, information and knowledge through excellent communications
- Enthuse and encourage our people
- Grow our financial independence
- Urgently address changes in the funding environment by increasing the effective and efficient use of our resources, to ensure that we can continue to grow the BTO as a modern and dynamic organisation

We will also keep under review the potential threats and opportunities arising from the result of the referendum on Great Britain's membership of the European Union.



**The British Trust for Ornithology**  
**Council (Trustees') Report (incorporating the Strategic Report) - Continued**  
**For the Year Ended 31 March 2016**

**Statement of Council Members' Responsibilities**

The Council members are responsible, as Directors of the Company, for preparing the Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and the group at the year end and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and the group for the year. In preparing these financial statements, the Council members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company and the group will continue in operation.

The Council members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Council members are responsible for the maintenance and integrity of the corporate and financial information included on the Trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Council members are aware:

- there is no relevant audit information of which the Trust's auditor is unaware; and
- the Council members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Auditor**

A resolution to re-appoint Lovewell Blake as auditor for the ensuing year will be proposed at the annual general meeting under section 485 of the Companies Act 2006.

The Council (Trustees') Report (incorporating the Strategic Report) was approved by the Council as Directors and Trustees and authorised for issue on 13 July 2016.

Professor A D Fox  
Chairman

Dr T J Osmond  
Honorary Treasurer

## **Independent Auditor's Report to the Members of The British Trust for Ornithology**

We have audited the financial statements of The British Trust for Ornithology for the year ended 31 March 2016 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flow and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of Council Members and Auditor**

As explained more fully in the Statement of Council Members' Responsibilities set out on page 17, the Council Members (who are also the directors of the British Trust for Ornithology for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements and for being satisfied that the financial statements give a true and fair view.

We have been appointed as auditor under section 44(1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of affairs of the charitable company and the group as at 31 March 2016 and of the group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

### **Emphasis of matter – going concern**

In forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosure made in accounting policy note '1' to the financial statements concerning the British Trust for Ornithology's ability to continue as a going concern. At 31 March 2016 the parent charitable company's net liabilities were £131,566, including the defined benefit pension scheme liability of £2,821,000. This condition, along with the explanation contained in note '1' to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the parent charitable company's ability to continue as a going concern. The financial statements do not include the adjustments that would result if the parent charitable company was unable to continue as a going concern.

**Independent Auditor's Report to the Members of  
The British Trust for Ornithology - Continued**

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Strategic Report and the Council Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records or returns; or
- certain disclosure of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Bankside 300, Peachman Way,  
Broadland Business Park, Norwich NR7 0LB  
Date:

Mark Proctor ACA DChA (Senior Statutory Auditor)  
For and on behalf of Lovewell Blake LLP, Statutory Auditor

**The British Trust for Ornithology**  
**Consolidated Statement of Financial Activities (Including Income and Expenditure Account)**  
**for the Year Ended 31 March 2016**

		Unrestricted Funds £	Restricted Funds £	Total 2016 £	Total 2015 £
<b>Income from:</b>					
<b>Donations and legacies</b>					
Membership subscriptions & donations		880,308	-	880,308	841,353
Individual donations		125,042	438,120	563,162	449,766
Corporate & trust donations		46,009	101,560	147,569	148,512
Legacies		983,780	-	983,780	590,854
		2,035,139	539,680	2,574,819	2,030,485
<b>Charitable activities</b>					
Monitoring, research and communications		2,171,741	-	2,171,741	2,570,629
<b>Other trading activities</b>					
Trading & consultancy		930,145	-	930,145	648,412
Royalties & copyright		121,367	-	121,367	121,488
Corporate membership & sponsorship		17,474	-	17,474	11,492
		1,068,986	-	1,068,986	781,392
<b>Investments</b>	3	1,623	48	1,671	21,157
<b>Other</b>		7,999	-	7,999	15,396
<b>Total income and endowments</b>		<b>5,285,488</b>	<b>539,728</b>	<b>5,825,216</b>	<b>5,419,059</b>
<b>Expenditure on:</b>					
<b>Raising funds</b>		485,109	42,165	527,274	498,701
<b>Charitable activities</b>		4,200,361	354,869	4,555,230	4,413,597
<b>Other</b>		783,729	-	783,729	545,370
<b>Total expenditure</b>	6	<b>5,469,199</b>	<b>397,034</b>	<b>5,866,233</b>	<b>5,457,668</b>
Net loss on investments		(1,531)	-	(1,531)	(6,652)
<b>Net income/ (expenditure)</b>		<b>(185,242)</b>	<b>142,694</b>	<b>(42,548)</b>	<b>(45,261)</b>
Transfers between funds	16,17	(86,301)	86,301	-	-
<b>Other recognised gains/(losses):</b>					
Remeasurement gain/(loss) on defined benefit pension plan	20	863,000	-	863,000	(1,752,400)
<b>Net movement in funds</b>		<b>591,457</b>	<b>228,995</b>	<b>820,452</b>	<b>(1,797,661)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		(1,501,039)	549,021	(952,018)	845,643
<b>Total funds carried forward</b>		<b>(909,582)</b>	<b>778,016</b>	<b>(131,566)</b>	<b>(952,018)</b>

The notes on pages 23 to 36 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses recognised during the year.

All incoming resources and resources expended derive from continuing activities.

See note 21 for the analysis of 2015 comparative figures by fund type.

**The British Trust for Ornithology**  
**Consolidated Group and Charity Balance Sheets**  
**as at 31 March 2016**

	Note	The Group		The Charity	
		2016 £	2015 £	2016 £	2015 £
<b>Fixed assets</b>					
Tangible assets	8	1,189,726	1,192,234	1,189,726	1,192,234
Investments	9	538,357	539,888	538,457	539,988
		<u>1,728,083</u>	<u>1,732,122</u>	<u>1,728,183</u>	<u>1,732,222</u>
<b>Current assets</b>					
Stocks	10	164,584	130,100	-	-
Debtors	11	1,167,649	1,032,903	1,456,712	1,216,211
Investments	12	990,026	1,350,646	990,026	1,350,646
Cash at bank and in hand		195,995	87,181	23,151	(14,762)
		<u>2,518,254</u>	<u>2,600,830</u>	<u>2,469,889</u>	<u>2,552,095</u>
<b>Creditors:</b>					
Amounts falling due within one year	13	<u>(1,519,270)</u>	<u>(1,458,948)</u>	<u>(1,471,005)</u>	<u>(1,410,313)</u>
<b>Net current assets</b>		998,984	1,141,882	998,884	1,141,782
<b>Total assets less current liabilities</b>		<u>2,727,067</u>	<u>2,874,004</u>	<u>2,727,067</u>	<u>2,874,004</u>
<b>Creditors:</b>					
Amounts falling due after one year	14	<u>(37,633)</u>	<u>(32,022)</u>	<u>(37,633)</u>	<u>(32,022)</u>
<b>Net assets excluding pension Liability</b>		2,689,434	2,841,982	2,689,434	2,841,982
Defined benefit pension liability	20	(2,821,000)	(3,794,000)	(2,821,000)	(3,794,000)
<b>Net liabilities including pension scheme liability</b>	18	<u>(131,566)</u>	<u>(952,018)</u>	<u>(131,566)</u>	<u>(952,018)</u>
<b>Represented by:</b>					
Restricted funds	17	778,016	549,021	778,016	549,021
Unrestricted funds	16	1,911,418	2,292,961	1,911,418	2,292,961
Pension reserve	16	(2,821,000)	(3,794,000)	(2,821,000)	(3,794,000)
<b>Total deficit</b>	18	<u>(131,566)</u>	<u>(952,018)</u>	<u>(131,566)</u>	<u>(952,018)</u>

Approved by the Council and authorised for issue on 13 July 2016 and signed on its behalf by:

Chairman Professor A D Fox

Honorary Treasurer Dr T J Osmond

Company registration number 00357284.

The notes on pages 23 to 36 form part of these financial statements.

**The British Trust for Ornithology**  
**Consolidated Statement of Cash Flows**  
**For the Year Ended 31 March 2016**

	2016	2015
	£	£
Note		
<b>Cash flow from operating activities</b>	19	(218,092)
<b>Net cash flow from operating activities</b>	<u>(218,092)</u>	<u>(219,493)</u>
<b>Cash flow from investing activities</b>		
Payments to acquire tangible fixed assets	8	(35,685)
Receipts from sales of tangible fixed assets		300
Payments to acquire investments		-
Receipts from sales of investments		-
Interest /dividends received		1,671
<b>Net cash flow from investing activities</b>	<u>(33,714)</u>	<u>(16,568)</u>
<b>Net decrease in cash and cash equivalents</b>	(251,806)	(236,061)
Cash and cash equivalents at 1 April 2015	1,437,827	1,673,888
Cash and cash equivalents as 31 March 2016	<u>1,186,021</u>	<u>1,437,827</u>
<b>Analysis of Cash and Cash equivalents</b>	<b>2016</b>	<b>2015</b>
Cash and cash equivalents consists of:	£	£
Cash at bank and in hand	195,995	87,181
Short term deposits	990,026	1,350,646
Cash and cash equivalents as 31 March 2016	<u>1,186,021</u>	<u>1,437,827</u>

The notes on pages 23 to 36 form part of these financial statements.

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts**  
**For the Year Ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**a) Basis of Preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

**b) Group Financial Statements**

These financial statements consolidate the results of the charity and its wholly owned trading subsidiary BTO Services Ltd on a line by line basis. A summarised profit and loss account of the subsidiary is given in note 9. A separate Statement of Financial Activities and Income and Expenditure Account is not presented for the charity itself following the exemptions afforded by section 408 of the Companies Act 2006. The gross income and deficit for the year of the parent company were £5,024,892 and (£41,017) (2015: £4,873,239 and deficit (£45,261)).

**c) Income**

Voluntary income including donations, gifts and legacies is recognised where there is entitlement, the amount can be measured reliably and it is probable that the income will be received.

Income from charitable activities includes income receivable under contract which is recognised as earned (as the related work is performed). Income from grant funding included in this category provides funding to support charitable activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when it is received in advance of the services it relates to. Life membership income is released to the Statement of Financial Activities in equal instalments over a ten-year period.

Income from the trading subsidiary and other commercial trading activities is recognised as earned (as the related goods and services are provided).

Investment income, sponsorship and royalty income and membership subscription income are recognised on a receivable basis.

**d) Expenditure**

Expenditure is recognised when a liability is incurred.

Costs are allocated directly to activity cost categories.

Costs of generating funds are those costs incurred in attracting voluntary income, including membership subscriptions, in carrying out trading activities and those costs associated with royalties and sponsorship income.

Charitable activities include scientific research contracts, allocated fund research work and restricted fund research work. They also include volunteer surveyor support and science communication costs.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a staff time basis.

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**d) Expenditure (continued)**

VAT has been reclaimed on allowable expenses under the partial exemption rules. Where not reclaimable it has been included within expenses.

**e) Tangible Fixed Assets**

Individual assets costing £500 or more are initially capitalised at cost.

Tangible fixed assets are depreciated on a straight line basis over their estimated useful lives as follows:

Asset Category	Annual Rate
Computer Equipment	25%
Motor Vehicles	25%
Furniture and Equipment	25%

Freehold property is not depreciated as, in the opinion of the Council, any such depreciation charged will be immaterial. Annual impairment reviews are carried out on the property. Revaluations are performed every five years, or as the trustees consider necessary, by a qualified external valuer. The increase or decrease on revaluation is credited or charged to the fund holding the asset.

**f) Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'Net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

**g) Stock**

Stock is valued at the lower of cost and net realisable value. Net realisable value is based on estimated selling price less further costs to completion and disposal. Cost is calculated on a first in first out basis.

**h) Debtors and creditors receivable/payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**i) Foreign Currency Translation**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the accounting dates. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

**j) Funds Structure**

The Trust has a number of restricted funds to account for situations where funds have been raised for a specific purpose. All other funds are unrestricted funds. The trustees intend to use part of the unrestricted funds to provide longer-term funding for BTO projects and core activities. Designated funds have been set up to reflect this. A Pensions reserve fund has been created so that movements and balances relating to pension fund valuations can be separately identified. The funds in each of these categories are disclosed in notes 16 and 17.



**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**k) Retirement Benefits**

The defined benefit scheme provides benefits for staff based on final pensionable salary. The scheme was closed to future accrual with effect from 1 April 2013. The assets of the scheme are held separately from those of the Trust, being invested with independent fund managers. Defined benefit pension liabilities are measured using the projected unit cost method and discounted at the current rate of return on a high quality corporate bond of equivalent term and currency to the liability. Under FRS 102, any net liability arising based on these valuations is the best estimate of the present value of the actual amounts to be paid out of the scheme, less the market value of the scheme assets. The net interest on the scheme liabilities is charged to the Statement of Financial Activities. Actuarial gains and losses are recognised in the Statement of Financial Activities.

The Trust also makes payments in respect of employees' own defined contribution schemes, through a group self-invested personal pension arrangement. For these schemes, the amount charged to the Statement of Financial Activities in respect of pension costs is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

**l) Going Concern**

The trustees have prepared the financial statements on a going concern basis. The FRS 102 valuation of the pension scheme has reduced the liability as at 31 March 2016 from £3,794k to £2,821k, significantly reducing the balance sheet total deficit. These valuations continue to be hypersensitive to rate assumption changes, in particular bond yields. Council have agreed a reduction in deficit repair contributions with the pension fund trustees to ensure that these remain at an affordable level, albeit over an extended period.

**m) Judgements and key sources of estimation uncertainty**

No judgments (apart from those involving estimations) have been made in the process of applying the entity's accounting policies.

There are no key assumptions concerning the future or other sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**2. MEMBERS' LIABILITY**

Under the Memorandum of Association of the Trust, members are required to undertake to contribute to the assets of the Trust in the event of its being wound up while they are members, or within one year after they cease to be members, for payment of the debts and liabilities of the Trust contracted whilst they were still members and of the costs, charges and expenses of winding up such an amount as may be required, but not exceeding £1 each.

**3. INVESTMENT INCOME**

	<b>2016</b>	<b>2015</b>
	£	£
Bank interest receivable	1,671	5,370
Dividends	-	15,787
	1,671	21,157

Dividends are now reinvested in the fund.

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

<b>4. NET (OUTGOING)/INCOMING RESOURCES</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Net expenditure for the year is stated after charging:		
Auditor's remuneration:		
Fees payable for audit of the charity's annual accounts	16,570	14,950
Audit of the charity's subsidiary	3,200	3,200
Audit of the charity's final salary pension scheme	2,850	2,400
Depreciation	38,193	37,073
Profit on disposal of fixed assets	(300)	(1,226)

<b>5. STAFF COSTS</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Wages and salaries	3,216,010	3,065,684
Social security costs	286,685	271,375
Pension contributions and other pension costs	349,940	320,424
FRS 102 charges	117,000	(48,000)
<b>Total</b>	<b><u>3,969,635</u></b>	<b><u>3,609,483</u></b>

The number of employees whose emoluments exceeded £60,000 fell within the following bands:	<b>2016</b>	<b>2015</b>
£70,001 - £80,000	1	1

Pension contributions of £8,763 (2015: £8,219) were made in relation to one employee (2015: one) earning in excess of £60,000 who participated in the group self-invested personal pension arrangement. For details of pension contributions and other pension costs, see note 20.

Council members receive no remuneration, and there were no related party transactions requiring disclosure. The total remuneration including pension contributions of the Senior Management team of ten was £553,587. There is no comparative figure for 2014/15 as the team was restructured in November 2014. The salary of the Director during the period was £75,381 (2015 £73,902), with the same pension and other benefits as were applicable to all staff. Expenses were reimbursed to 12 (2015: 11) Council members as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Travel & subsistence	<u>4,480</u>	<u>4,263</u>

Average numbers of staff and full time equivalent (FTE)

	<b>2016</b>		<b>2015</b>	
	<b>No</b>	<b>FTE</b>	<b>No</b>	<b>FTE</b>
Permanent posts	116	107.8	112	104.5
Seasonal fieldworkers	3	2.0	9	6.4
<b>Total</b>	<b><u>119</u></b>	<b><u>109.8</u></b>	<b><u>121</u></b>	<b><u>110.9</u></b>

**6. TOTAL RESOURCES EXPENDED**

	<b>Direct costs</b>	<b>Support costs</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>	<b>Total</b>	<b>Total</b>
			<b>£</b>	<b>£</b>
Raising funds	428,655	98,619	527,274	498,701
Charitable activities	3,588,005	967,225	4,555,230	4,413,597
Other	696,942	86,787	783,729	545,370
Support costs	1,152,631	(1,152,631)	-	-
<b>Total resources expended</b>	<b><u>5,866,233</u></b>	<b><u>-</u></b>	<b><u>5,866,233</u></b>	<b><u>5,457,668</u></b>

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**7. SUPPORT COSTS**

	Premises	IT & Office Services	Human Resources	Management & Finance	Governance	2016 Total	2015 Total
	£	£	£	£	£	£	£
Raising funds	13,316	37,763	13,544	30,907	3,089	98,619	114,275
Charitable activities	130,600	370,366	132,831	303,122	30,306	967,225	975,911
Other	11,719	33,232	11,919	27,198	2,719	86,787	57,849
<b>Total support costs</b>	<u>155,635</u>	<u>441,361</u>	<u>158,294</u>	<u>361,227</u>	<u>36,114</u>	<u>1,152,631</u>	<u>1,148,035</u>

All support costs are apportioned on a staff cost basis.

Governance costs include audit fees, Council meeting expenses, and the staff time cost of servicing Council meetings.

**8. TANGIBLE FIXED ASSETS - GROUP AND CHARITY**

	Freehold Property	Furniture and Equipment	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost or valuation at 1 April 2015	1,107,445	224,993	385,825	119,992	1,838,255
Additions	-	-	23,690	11,995	35,685
Disposals	-	-	-	(14,612)	(14,612)
At 31 March 2016	<u>1,107,445</u>	<u>224,993</u>	<u>409,515</u>	<u>117,375</u>	<u>1,859,328</u>
Depreciation at 1 April 2015	-	209,915	334,342	101,764	646,021
Depreciation charge	-	6,109	25,874	6,210	38,193
Disposals	-	-	-	(14,612)	(14,612)
At 31 March 2016	<u>-</u>	<u>216,024</u>	<u>360,216</u>	<u>93,362</u>	<u>669,602</u>
Net book value at 31 March 2016	<u>1,107,445</u>	<u>8,969</u>	<u>49,299</u>	<u>24,013</u>	<u>1,189,726</u>
Net book value at 1 April 2015	<u>1,107,445</u>	<u>15,078</u>	<u>51,483</u>	<u>18,228</u>	<u>1,192,234</u>

The freehold property at The Nunnery, occupied by the British Trust for Ornithology, was valued by external valuers, Fenn Wright Chartered Surveyors, on 31 March 2012 on the basis of existing use value, at £1,100,000. Additions since that date of £7,445 have been capitalised at cost.

The trustees discussed the condition and value of the freehold property at their meeting on 13 July 2016 and agreed that there had been no material change in either since the last external valuation in March 2012.

On an historical cost basis, the freehold property would have been included at a cost and net book value of £2,284,365 (2015: £2,284,365).

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**9. INVESTMENTS**

**The Group**

**Investment Funds**

	Market Value 2015 £	Disposals proceeds £	Additions at cost £	Gains /(losses) £	Market value 2016 £
<b>Birds in Trust Fund</b>					
Dimensional Global Short Dated Bond	86,897	-	-	741	87,638
Dimensional Global Sustainability Core Equity	148,821	-	-	(1,280)	147,541
Wrap Cash	4,706	-	-	(142)	4,564
	<u>240,424</u>	<u>-</u>	<u>-</u>	<u>(681)</u>	<u>239,743</u>
<b>General Funds</b>					
Dimensional Global Short Dated Bond	108,236	-	-	922	109,158
Dimensional Global Sustainability Core Equity	185,366	-	-	(1,594)	183,772
Wrap Cash	5,862	-	-	(178)	5,684
	<u>299,464</u>	<u>-</u>	<u>-</u>	<u>(850)</u>	<u>298,614</u>
	<u>539,888</u>	<u>-</u>	<u>-</u>	<u>(1,531)</u>	<u>538,357</u>

**The Charity**

	2016 £	2015 £
<b>Investment funds as above</b>	538,357	589,888
<b>Shares in Group Undertaking - BTO Services Ltd</b>	100	100
	<u>538,457</u>	<u>539,988</u>

The Trust owns 100% of the ordinary share capital of its subsidiary undertaking, BTO Services Ltd, which is incorporated in England & Wales, company registration number 02907282. This company operates to promote the work of The British Trust for Ornithology by undertaking activities designed to raise funds in support of such work. The aggregate value of share capital and reserves at 31 March 2016 was £100 (2015: £100) and the company reported a nil result (2015: £nil) for the year after Gift Aid. The value of the Charity's investments in the subsidiary undertaking under the equity method of valuation is £100 (2015: £100). £367,497 (2015: £315,202) was paid to the Charity under Gift Aid.

The following is a summarised statement of income for the subsidiary for the financial year:

	2016 £	2015 £
Turnover	1,167,821	861,022
Cost of sales	(770,601)	(519,797)
Gross profit	397,220	341,225
Net operating expenses	(29,723)	(26,023)
Net profit before payment under Gift Aid	<u>367,497</u>	<u>315,202</u>

Turnover includes sales to overseas markets of £32,231 (2015: £18,227)

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

<b>10. STOCKS</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Group</b>		
Finished goods and goods for resale	<u>164,584</u>	<u>130,100</u>

**The Charity**

The charity holds no trading stock.

<b>11. DEBTORS</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Group</b>		
Trade and contract debtors	368,384	524,966
Taxes recoverable	193,135	190,935
Prepayments	80,247	55,048
Accrued income	<u>525,883</u>	<u>261,954</u>
	<u>1,167,649</u>	<u>1,032,903</u>

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Charity</b>		
Trade and contract debtors	271,551	325,806
Amounts due from Group undertakings	615,328	442,972
Taxes recoverable	193,135	190,935
Prepayments	80,247	55,047
Accrued income	<u>296,451</u>	<u>201,451</u>
	<u>1,456,712</u>	<u>1,216,211</u>

**12. CURRENT ASSET INVESTMENTS**

Current asset investments are instant access bank deposit accounts with a variable rate of interest.

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**13. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Group</b>		
Trade creditors	222,373	168,577
Taxes and Social Security costs	143,746	177,228
Other creditors	43,626	41,920
Accruals	105,026	91,334
Deferred income	1,004,499	979,889
	1,519,270	1,458,948
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Charity</b>		
Trade creditors	195,986	162,322
Taxes and Social Security costs	159,096	163,957
Other creditors	41,820	39,963
Accruals	101,826	88,134
Deferred income	972,277	955,937
	1,471,005	1,410,313

Deferred income represents contract and subscription monies received in advance of recognition as income.

**14. CREDITORS – AMOUNTS FALLING DUE AFTER ONE YEAR**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Group</b>		
Deferred income	37,633	32,022
	37,633	32,022
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>The Charity</b>		
Deferred income	37,633	32,022
	37,633	32,022

Deferred income represents the balance of life membership subscriptions received but not yet recognised as income. Life membership subscriptions are released over ten years.

**15. DEFERRED INCOME RECONCILIATION**

	<b>Group</b>	<b>Charity</b>
	<b>£</b>	<b>£</b>
Balance as at 1 April 2015	1,011,911	987,960
Amount released to incoming resources	(793,223)	(755,773)
Amount deferred in year	823,444	777,723
Balance as at 31 March 2016	1,042,132	1,009,910

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**16. UNRESTRICTED FUNDS**

The income funds of the charity include unrestricted funds comprising the following balances:

	Balance 1/4/15 £	Incoming Resources £	Expenditure £	Other Gains /(Losses) £	Transfers £	Balance 31/3/16 £
General funds	193,224	4,294,342	(4,976,003)	(849)	(263,330)	(752,616)
Birds in Trust fund	2,099,737	991,146	(376,196)	(682)	(49,971)	2,664,034
	2,292,961	5,285,488	(5,352,199)	(1,531)	(313,301)	1,911,418
Pension reserve	(3,794,000)	-	(117,000)	863,000	227,000	(2,821,000)
	<u>(1,501,039)</u>	<u>5,285,488</u>	<u>(5,469,199)</u>	<u>861,469</u>	<u>(86,301)</u>	<u>(909,582)</u>

The Birds in Trust fund is to provide long-term funding for BTO projects. Income from legacies is credited to this fund unless the will provides otherwise. £46,337 was transferred to the Out of Africa Fund and £3,634 to the Sound Approach Fund in respect of Nightjar tracking. £8,980 was transferred from Unrestricted funds to the Thrush Fund and £5,063 to the Nightingale Fund, all from the Autumn and 10 year Appeals. £227,000 was transferred from Unrestricted funds to the Pension reserve in respect of the pension deficit repair payment. £5,494 was released to the Sound Approach Fund from designated donations received during the year and £23,760 was released to the Young Scientists' Fund in respect of funds raised from the 2014/15 and 2015/16 raffles.

**17. RESTRICTED FUNDS**

The income funds of the charity include restricted funds comprising the following balances of donations and appeal monies given for specific purposes:

	Balance 1/4/15 £	Incoming Resources £	Expenditure £	Transfers £	Balance 31/3/16 £
Atlas Beyond the Maps	164,041	23,360	46,925	-	140,476
Dilys Breese Fund	102,634	48	7,529	-	95,153
Boddy & Sparrow Fund	1,817	-	-	-	1,817
Migration Fund	60,826	9,364	59,609	-	10,581
Nightingale Appeal	-	20,765	25,828	5,063	-
Swallow Appeal	7,362	250	-	-	7,612
Young Scientists' Fund	53,363	23,708	27,654	23,760	73,177
Out of Africa Fund	9,585	20,217	73,671	43,869	-
Thrush Fund	-	-	8,980	8,980	-
Farmland Birds Appeal	-	85,107	16,339	-	68,768
Curlew Appeal	-	174,395	24,937	-	149,458
BTO Wales Fund	47,044	11,604	5,095	(4,500)	49,053
BirdTrack Fund	-	6,568	6,568	-	-
Sound Approach Fund	93,263	116,948	65,915	9,129	153,425
Tasso Laventis Fund	-	46,588	24,712	-	21,876
Ringers' Bursary	4,331	806	3,204	-	1,933
Thorne Ringing	4,755	-	68	-	4,687
	<u>549,021</u>	<u>539,728</u>	<u>397,034</u>	<u>86,301</u>	<u>778,016</u>

The purposes of the funds are as follows:

Atlas Beyond the Maps Appeal continues to support research into Atlas data.

The Dilys Breese Fund is for projects relating to nesting birds and £7,504 was expended for costs relating to the annual Dilys Breese Awards, and £25 for NRS development.

The Boddy & Sparrow Fund is for awards to the best amateur contribution(s) to either or both of the *Bird Study* and *Ringing & Migration* publications.

The Migration Fund is for research into migrating birds.

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**17. RESTRICTED FUNDS (Continued)**

The Nightingale Appeal is to fund work on Nightingales and woodland birds. £5,063 was received from the Autumn Appeal.

The Swallow Appeal is to fund work on Swallows and migration.

The Young Scientists' Fund is to support the career development of young scientists. £23,760 was received from general funds in respect of the 2014/15 & 2015/16 Christmas raffles.

The Out of Africa Fund is to fund work on African migrants. £46,337 was received from Birds in Trust in respect of Cuckoo work and £2,468 was transferred to Unrestricted funds with the agreement of the funder to support migration work.

The Thrush Fund is to fund work on Thrushes. £8,980 was transferred from the Autumn and 10 Year Appeals to Support projects.

The BTO Wales Fund is to support a BTO presence in Wales. £4,500 was released to general funds in relation to staff costs in accordance with WCVAs grants terms.

The BirdTrack Fund is to support the development of BirdTrack.

The Sound Approach Fund is to support a number of specific projects. A total of £9,129 was transferred from Unrestricted funds in respect of donations for specific projects.

The Ringers' Bursary fund is to support ringing.

The Thorne Ringing donation is to support ringing.

**18. ANALYSIS OF FUND BALANCES ACROSS THE NET ASSETS**

	Fixed Assets	Investments	Current Assets less Total Liabilities	Pension Scheme Deficit	Total Net Assets
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General funds	1,189,726	298,614	580,044	(2,821,000)	(752,616)
Birds in Trust fund	-	239,743	2,424,291	-	2,664,034
	<u>1,189,726</u>	<u>538,357</u>	<u>3,004,335</u>	<u>(2,821,000)</u>	<u>1,911,418</u>
Pension reserve	-	-	(2,821,000)	-	(2,821,000)
	<u>1,189,726</u>	<u>538,357</u>	<u>183,335</u>	<u>(2,821,000)</u>	<u>(909,582)</u>
<b>Restricted Funds</b>	-	-	778,016	-	778,016
<b>Total</b>	<u>1,189,726</u>	<u>538,357</u>	<u>961,351</u>	<u>(2,821,000)</u>	<u>(131,566)</u>

**19. RECONCILIATION OF NET (EXPENDITURE) TO NET CASHFLOW FROM OPERATING ACTIVITIES**

	2016 £	2015 £
<b>Net (expenditure) as per Statement of Financial Activities</b>	(42,548)	(45,261)
<b>Adjustments for</b>		
Depreciation	38,193	37,073
Losses on investments	1,531	6,652
Dividends, Interest from investments	(1,671)	(21,157)
Profit on disposal of tangible fixed assets	(300)	(1,073)
(Increase)/ decrease in debtors	(134,746)	149,850
Increase/ (decrease) in creditors	65,933	(105,979)
(Increase)/ decrease in stocks	(34,484)	29,802
Pension deficit repair payment	(227,000)	(221,400)
Difference between payments to defined benefit pension scheme and amount charged to expenditure	117,000	(48,000)
<b>Net cash provided by / (used in) operating activities</b>	<u>(218,092)</u>	<u>(219,493)</u>



**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**20. PENSIONS**

**Defined contribution pension plan**

The Trust operates a Group Self-invested Personal Pension Scheme run by Aegon. Staff contribute to the Aegon scheme at a minimum rate of 5% of salary, and the BTO contributes at a flat rate of 11%. The Trust made contributions of £349,940 during the year (2015: £320,424).

**Defined benefit pension scheme**

The Trust's defined benefit pension scheme, a final salary scheme, is closed. A full actuarial valuation of the scheme was carried out as at 1 April 2015. At that date there was a shortfall of £3,708,000 and a funding level of 72%. A deficit recovery plan was subsequently agreed between Council and the pension fund trustees, by which the shortfall would be made good by annual lump sum deficit repair payments spread over an 18 year period.

The amount recognised in these financial statements as an expense for the year was £117,000. This was allocated to unrestricted funds and Monitoring, Research and Communications. The total amounts recognised in the statement of financial activities for the year were as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Recognised in net expenditure:		
Net interest (expense)/income	(117,000)	48,000
	<u>(117,000)</u>	<u>48,000</u>
Recognised in Other recognised gains/(losses):		
(Loss)/gain on assets	(411,000)	361,000
Gain/(loss) on liabilities	1,274,000	(2,113,000)
	<u>863,000</u>	<u>(1,752,000)</u>

The amount recognised in the balance sheet was as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Present value of defined benefit obligations	(12,031,000)	(13,111,000)
Fair value of scheme assets	9,210,000	9,317,000
Scheme deficit	<u>(2,821,000)</u>	<u>(3,794,000)</u>

Changes in the present value of the defined benefit obligations were as follows:

	<b>2016</b>
	<b>£</b>
Opening defined benefit obligation	12,764,000
Adjustment under FRS 102 to include obligations secured by annuities	347,000
Restated opening defined benefit obligation	<u>13,111,000</u>
Interest on liabilities	419,000
Actuarial (gains)	(1,274,000)
Change in obligations secured by annuities	(88,000)
Benefits paid	(137,000)
Closing defined benefit obligation	<u>12,031,000</u>

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**20. PENSIONS (Continued)**

Changes in the fair value of the pension scheme assets were as follows:

	<b>2016</b>
	<b>£</b>
Opening scheme assets	8,970,000
Adjustment under FRS 102 to include value of annuities	347,000
Restated opening scheme assets	<u>9,317,000</u>
Interest income	302,000
Actual return on scheme assets (excluding interest income)	(411,000)
Employer deficit repair payment	227,000
Change in value of annuities	(88,000)
Benefits paid	<u>(137,000)</u>
Closing scheme assets	<u><u>9,210,000</u></u>

The amount that each major class of pension plan assets constitutes of the fair value of the total scheme assets was as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Bonds	3,386,000	3,161,000
Equities	5,533,000	5,693,000
Annuities	269,000	347,000
Cash	22,000	116,000
	<u>9,210,000</u>	<u>9,317,000</u>

The return on scheme assets was as follows:

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Interest income	302,000	488,000
Actual return on scheme assets (excluding interest income)	(411,000)	361,000
Total return on scheme assets	<u>(109,000)</u>	<u>849,000</u>

The principal actuarial assumptions used were as follows:

	<b>2016</b>	<b>2015</b>
Discount rate	3.5%	3.2%
Rate of increase in pensions in payment	3.5%	3.4%
Rate of increase in pensions in deferment	1.9%	1.9%
Inflation assumption	2.9%	2.9%
Average life expectancy, after retirement at age 65:		
	<b>2016</b>	<b>2015</b>
	<b>No of years</b>	<b>No of years</b>
Male - as at the valuation date	22.8	24.6
Male - retiring in 20 years' time	24.9	26.7
Female - as at the valuation date	24.1	25.1
Female - retiring in 20 years' time	25.6	26.6

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**21. ANALYSIS OF STATEMENT OF FINANCIAL ACTIVITIES 2015 COMPARATIVE FIGURES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	Total 2015 £
<b>Income and endowments from:</b>			
<b>Donations and legacies</b>			
Membership subscriptions & donations	841,353	-	841,353
Individual donations	102,979	346,787	449,766
Corporate & trust donations	16,258	132,254	148,512
Legacies	588,307	2,547	590,854
	1,548,897	481,588	2,030,485
<b>Charitable activities</b>			
Monitoring, research and communications	2,567,232	3,397	2,570,629
<b>Other trading activities</b>			
Trading & consultancy	648,412	-	648,412
Royalties & copyright	121,488	-	121,488
Corporate membership & sponsorship	11,492	-	11,492
	781,392	-	781,392
<b>Investments</b>	21,106	51	21,157
<b>Other</b>	15,396	-	15,396
<b>Total income and endowments</b>	<b>4,934,023</b>	<b>485,036</b>	<b>5,419,059</b>
<b>Expenditure on:</b>			
<b>Raising Funds</b>	464,694	34,007	498,701
<b>Charitable activities</b>	4,057,085	356,512	4,413,597
<b>Other</b>	545,370	-	545,370
<b>Total expenditure</b>	<b>5,067,149</b>	<b>390,519</b>	<b>5,457,668</b>
Net loss on investments	(6,652)	-	(6,652)
<b>Net income/ (expenditure)</b>	<b>(139,778)</b>	<b>94,517</b>	<b>(45,261)</b>
Transfers between funds	(93,578)	93,578	-
<b>Other recognised gains/(losses):</b>			
(Loss) on revaluation of fixed assets	-	-	-
Remeasurement loss on defined benefit pension plan	(1,752,400)	-	(1,752,400)
<b>Net movement in funds</b>	<b>(1,985,756)</b>	<b>188,095</b>	<b>(1,797,661)</b>
<b>Reconciliation of funds</b>			
Total funds brought forward	484,717	360,926	845,643
<b>Total funds carried forward</b>	<b>(1,501,039)</b>	<b>549,021</b>	<b>(952,018)</b>

**The British Trust for Ornithology**  
**Notes to the Consolidated Accounts - Continued**  
**For the Year Ended 31 March 2016**

**22. FIRST TIME ADOPTION OF SORP (FRS 102)**

The charity has adopted the SORP (FRS 102) for the first time for the financial year ended 31 March 2016, transitioning on 1 April 2014. The effect of transition from SORP (2005) to SORP (FRS 102) is outlined below.

a) Change in accounting policy

A consequential change in accounting policy resulting from the adoption of SORP (FRS 102) was that Governance costs were included in Support costs instead of being shown separately in the Statement of Financial Activities. Comparative figures for 2015 were restated in notes 6 and 7.

b) Reconciliation of total charity deficit

Adjustments to the previously reported total charity deficit were as follows:

	<b>£</b>
Total charity deficit at 1 April 2015 under SORP (2005)	(878,834)
Holiday pay accrual	(73,184)
Total charity deficit at 1 April 2015 under SORP (FRS 102)	(952,018)

Adjustments to previously reported total charity deficit at the end of the comparative period were as follows:

	<b>£</b>
Total charity funds at 31 March 2014 under SORP (2005)	907,605
Holiday pay accrual	(61,962)
Total charity funds at 31 March 2014 under SORP (FRS 102)	845,643

c) Reconciliation to previously reported net expenditure in the comparative year were as follows:

	<b>£</b>
Net expenditure for the period ended 31 March 2015 under SORP (2005)	(27,387)
Holiday pay accrual	(11,222)
Net losses on investments	(6,652)
Net expenditure for the period ended 31 March 2015 under SORP (FRS 102)	(45,261)

**The British Trust for Ornithology  
Supporters  
For the Year Ended 31 March 2016**

We are very grateful for the generous support that we have received, both in time and money, in the past year. In addition to members and other fieldworkers, there are many other individuals and companies who support the work of the BTO with financial contributions. The Trust is particularly pleased to acknowledge the following corporate and other supporters.

**Corporate Supporters 2015/16**

Anglia Sports & Schoolwear Ltd, Anglian Water, Ark Wildlife, R & E Bamford Ltd, Biotrack Ltd, Bird Brain UK Ltd, BirdGuides, Birdseye, Canon Garth Ltd, Carl Zeiss Ltd, Cherish Wild Bird Food, C J Wildbird Foods, Essex & Suffolk Water, From the Notebook, Gardenature, Garden Bird and Wildlife Company, Gardman Ltd, Grant Arms Hotel, John E Haith Ltd, Holidaycottages.co.uk, Jacobi Jayne & Co, Naked Marketing, Nature Guides, Naturetrek, The Nestbox Company Ltd, Northumbrian Water, Opticron, Park Hill Nurseries & Garden Centre Ltd, Porzana, Serenata Commerce Ltd, Shadwell Estate, Soar Mill Seeds, Suffolk Secrets, Swallowtail Print, Swarovski UK Ltd, Sykes Cottages, Syngenta, Thames Water Utilities Ltd, Thetford Garden Centre, Videdressing.

**Trusts 2015/16**

The Benham Charitable Settlement, E G & M A Bousfield Charitable Trust, Brendonridge Trust, British Birds Charitable Trust, The Burton Foundation Trust, A S Butler Charitable Trust, The Cadogan Charity, Adrian & Wendy Cawthorn Appeal, The Chapman Trust, The Edinburgh Trust, Esmée Fairbairn Foundation, The Alan Evans Memorial Trust, Keith Ewart Charitable Trust, William Haddon Charitable Trust, The Ernest Kleinwort Charitable Trust, A G Leventis Foundation, The Lizandy Charitable Trust, The Lynn Foundation, G Mathieson Charitable Trust, The Mitchell Trust, The Oakdale Trust, John & Pamela Salter Charitable Trust, The Saxham Trust, D S Smith Charitable Foundation, The Peter Smith Charitable Trust for Nature, The Tobit Trust, The Udimore Charitable Trust, The Emily Weircroft Charitable Trust, The Whitites Charitable Fund, The Whitaker Charitable Trust, Maldwyn Williams Charitable Trust, J & J R Wilson Charitable Trust.

**Legacies 2015/16**

Sidney James Allen, Rev Jeremy John Bunting, Diana Gay Carr, Judith Anita Connell, Raymond Philip Cordero, Howard Lloyd Davies, Joan Davison, Margaret Dempsey, John Ellis, Alan Gilbert, Thomas Richard Griffiths, Estelle Hodgetts, Maxwell Durno Hoggett, Robert Alec King, Eileen Patricia Morris, Eileen Ruth Munns, Jean Palmer, Bernard Roland Pattenden, Joyce Mabel Penticost, Jane Priest, Ann Jennifer Creed Sansom, Richard Ward-Smith.

**In Memoriam 2015/16**

Douglas Atter, Mrs M J Best, Miss Pauline Clare Beswick, Ronald Bowers MBE, John Digby Ellis, M I E (Betty) Fletcher, Mark Fletcher, Mrs Meg Forgan, Gwyneth Fowles, Trevor Freeston, John Kieser, Robert Ian Kinley, Roger Lane, Ed Lewis, Rosemary Lewis, Louise Langenbergh-Thyrion, Donald Marshall, Andrew Moss, David Musson, Michael Philip Oakley, John Oakshatt, Mrs Elizabeth Palmer, Peter Arnold Riley, Henry Robb, Elizabeth Savage, Gavin Ramsay Seright, Miss Lucy P Sindall, Mary Stacey, Mary Waller, John Watts, David Wheeler.

**Funders of BTO Work 2015/16**

Allies Morrison, Alterra Vattenfall Aktiebolag, Amec Foster Wheeler Environment & Infrastructure UK Ltd., Anglian Water Group, Animal Health & Veterinary Laboratories Agency, Animal & Plant Health Agency, APEM Ltd, Ark Wildlife, Belfast City Airport, BirdLife International, Brookfield Multiplex Construction Europe Ltd., Bureau Waadenburg bv, Butterfly Conservation, Cambridge Conservation Initiative, Catalanian Forest Institute, Cefas, Centre for Ecology & Hydrology, Crown Estate, Dartmoor National Park Authority, Defence Infrastructure Organisation, Department of the Environment, Food and Rural Affairs, Department of Energy and Climate Change, Devon Wildlife Trust, EDF Energy, Ecological Planning & Research Ltd., eleQtra Ltd, EMEC, Environment Agency, Environment Wales, Environment Resources Management, Essex & Suffolk Water, European Commission, FERA, Footprint Ecology, Forestry Commission, Forestry Commission England, Forestry Commission Scotland, Forest Research, Foster & Partners, Fugro EMU Ltd., Galloper Wind Farm Ltd., Game & Wildlife Conservation Trust, Gardline Environmental Ltd., Gardman Ltd, Horizon Nuclear Power, Humber Nature Partnership, Hyder Consulting, Instinctif Partners, Institute for European Environmental Policy, James Hutton Institute, Jersey Development Company, Joint Nature Conservation Committee (on behalf of the statutory nature conservation agencies: Natural England, Natural Resources Wales, Scottish Natural Heritage and the Department of the Environment Northern Ireland), Land Securities, London Borough of Bexley, Make Architects, Manchester Ornithological Society, Manx Bird Life, National Trust, Natural England, Natural Resources Wales, Natural Environment Research Council, The Nature & Biodiversity Conservation Union, NJ Division of Fish & Wildlife, Northern Ireland Environment Agency, Norfolk Biodiversity Information Services, Northumbrian Water Ltd., Opticron, Ospar, People's Trust for Endangered Species, Queens Rd W2 Ltd., Royal Society for the Protection of Birds, The Sandringham Estate, Scottish Government, Scottish Natural Heritage, Scottish Raptor Study Group, Scottish Renewables, Serco Ltd, Scottish Ornithologists' Club, Sound Approach, Sussex Ornithological Society, Stanny House Farm, State of Delaware (DNREC), Swarovski UK Ltd (Swarovski Optik), Syngenta, Tidal Lagoon Power, University of Bristol, University of Cambridge, University of East Anglia, University of Edinburgh, University of Exeter, University of York, US Fisheries & Wildlife, Vine House Farm, Welsh Government, Wildfowl & Wetlands Trust, The Wildlife Trusts, William Hill, Waste Recycling Environmental Ltd, Zoological Society of London.