

**Notes to the Accounts of the Hampshire Ornithological Society
for the year ended 31 December 2009**

1. Accounting Policies

These accounts have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), the Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005) and the Charities Act 1993 under the historic cost convention and on the accruals basis.

There has been no change to the valuation rules since last year.

There has been no change to the methods of accounting since last year.

No changes have been made to the accounts for previous years.

Depreciation is charged on a straight line basis over the expected useful life of the asset, which in all cases is estimated at 4 years, therefore the annual rate of depreciation is 25%. It is the Society's policy to capitalise items of equipment where the purchase price exceeds £100 per item. There are no depreciation charges for this year as all assets have been fully depreciated.

All incoming resources are accounted for in full in the Statement of Financial Activities in the year in which they are receivable.

All resources expended are recognised in the year in which they are incurred.

Stocks are valued at lower of cost or market value.

2. Bird Report Sponsorship

A contribution from Hampshire County Council of £1,000 towards the cost of the Bird Report is included here along with sponsorship from other organisations.

3. Events, Activities and Projects

This expenditure includes the cost of producing the Second Edition of the Checklist of the Birds of Hampshire (£559), which was jointly paid for by Hampshire County Council.

4. Surveys and Data Sales

This expenditure includes £680 for the production of Interim Maps for the Winter Tetrad Atlas.

5. Stock of Clothing

Type of Clothing	Number in Stock	Average Cost £	Valuation £
Sweatshirts	15	13.09	196
Poloshirts	16	10.75	172
Fleeces/Jackets	13	16.46	214
DVDs	0	10.00	0
Totals	44		582

6. Debtors

Bird Report Sponsorship	£ 75
Newsletter Advertising	£ 140
Clothing & DVD Sales	£ 42
Surveys and Data Sales	<u>£ 977</u>
	£1,234

7. Creditors

Accruals:	£ 684
Deferred Income:	<u>£2,466</u>
	£3,150

Deferred income includes £1,901 of grant income under the Open Air Laboratories Network (OPAL) Grant Scheme which has been awarded to support promotional activities in 2010.

8. Movements in Funds

Both funds are unrestricted (no specific purposes have been determined for their use).

All the incoming resources and the resources expended within the Statement of Financial Activities are reflected in the Accumulated Reserves.

There were no movement of funds relating to the Development Fund in 2009.