



07-08

The RSPB Trustees'  
Report and Accounts  
for the year ended 31 March 2008

together

we are a million voices for nature



# **RSPB**

## **Trustees' Report and Accounts**

**for the year ended**

**31 March 2008**



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<b>SUMMARY CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES</b> for the year ended 31 March 2008	<b>2008</b> £'000	<b>2007</b> £'000
<b><u>Incoming resources from generated funds</u></b>		
Voluntary income		
Membership subscriptions	26,304	25,278
Legacies	26,948	24,076
Grants, commercial donations & trusts	21,698	24,103
General donations & reserve entry fees	3,237	3,499
Appeals	3,943	3,234
Local groups	319	321
	82,449	80,511
Activities to generate funds		
Mail order & shops	13,029	11,588
Media advertising & inserts	1,243	1,283
Lotteries	1,245	900
Commercial sponsorship	603	636
	16,120	14,407
Investment income & interest	918	798
Activities to further the charity's objects		
Land & farming income	1,608	1,671
Fees & grants for services	1,520	1,290
Events & media sales	676	679
	3,804	3,640
Other income		
Net gains on disposals of fixed assets	613	332
	613	332
<b>Total incoming resources</b>	<b>103,904</b>	<b>99,688</b>
<b><u>Resources expended</u></b>		
Cost of generating funds		
Costs of generating voluntary income	10,047	8,539
Costs of goods & activities to generate funds	13,535	12,490
Investment management costs	33	63
	23,615	21,092
<b>Total cost of generating funds</b>	<b>23,615</b>	<b>21,092</b>
<b>Net resources available for charitable purposes</b>	<b>80,289</b>	<b>78,596</b>
<b><u>Charitable revenue expenditure</u></b>		
Conservation on RSPB nature reserves	24,120	23,740
Conservation – research, policy & advisory services	29,014	28,037
Education, publications & films	12,959	11,687
Membership services & enquiries	3,893	3,705
	69,986	67,169
<b>Total charitable revenue expenditure</b>	<b>69,986</b>	<b>67,169</b>
Governance costs	422	398
Net incoming resources before (losses) / gains	9,881	11,029
(Loss) / gain on investment assets	(1,119)	1,215
Actuarial (loss) / gain on pension scheme	(2,618)	10,003
	(3,737)	8,788
<b>Net movement in funds</b>	<b>6,144</b>	<b>22,247</b>

	<u>2008</u>	<u>2007</u>
	£'000	£'000
<b>APPLICATION OF NET FUNDS</b>		
for the year ended 31 March 2008		
<b>Net movement in funds brought forward</b>	<b>6,144</b>	22,247
<b><u>Use of net funds</u></b>		
Charitable capital expenditure		
Nature reserves	7,348	14,838
Other tangible assets	(465)	(169)
Movement on stock, debtors & creditors	(2,200)	2,605
Movement on pension scheme	(1,535)	10,371
	<u>3,148</u>	<u>27,645</u>
<b>Movement in cash &amp; investments available for future activities</b>	<b>2,996</b>	(5,398)
<b>Cash &amp; investments available at start of period</b>	<b>16,178</b>	21,576
<b>Total cash &amp; investments available for future activities</b>	<b><u>19,174</u></b>	<u>16,178</u>

	<u>2008</u>	<u>2007</u>
	£'000	£'000
<b>STATEMENT OF NET ASSETS</b>		
as at 31 March 2008		
<b>Cash &amp; investments available for future activities</b>		
General purposes	7,169	4,309
Designated	6,729	6,584
Restricted	3,181	2,911
Endowment	2,095	2,374
<b>Total cash &amp; investments available for future activities</b>	<b><u>19,174</u></b>	<u>16,178</u>
Nature reserves	100,302	92,954
Other tangible assets	4,130	4,595
Stock, debtors & creditors	4,435	6,635
<b>Net assets excluding pension liability</b>	<b><u>128,041</u></b>	<u>120,362</u>
<b>Pension liability</b>	<b>(10,964)</b>	(9,429)
<b>Net assets</b>	<b><u>117,077</u></b>	<u>110,933</u>
<p>Designated funds are reserved by the Trustees to help finance commitments associated with the acquisition of nature reserves.</p>		



## RSPB accounts in context

The RSPB's accounts have been prepared in accordance with the recommendations of the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (SORP).

- **Expenditure on charitable activities** was £77.4 million, a fall of £4.6 million following a record year of land acquisitions in 2006-7. This figure includes the capital cost of buying and setting up nature reserves at £7.3 million. The remaining £70.0 million furthers nature conservation through research, monitoring, managing our nature reserves, advocacy and campaigning, education and public engagement, and supporting conservation projects overseas.

Within expenditure, administrative overheads are approximately 6% of our charitable expenditure.

- **Money raised for conservation** (Net resources available for charitable purposes) increased by £1.7 million reaching £80.3 million in 2007-8.

This sum is net of £14.1 million cost of generating funds and the £9.5 million cost of sales for our trading operation. Many of these products, such as bird food and feeders, and bird and wildlife books and videos relate directly to our charitable objectives.

Over two thirds of income is derived from individuals and with the membership renewal rate of over 90%, the loyalty of our members provides a robust foundation for our work.

The remaining third comes from grants, corporate relationships, land related income etc. and whilst individual sources fluctuate, the diversity provides reasonable stability.

Of our charitable income (excluding trading activities), 90% is spent on funding our charitable activities. The contribution to our conservation work from our trading activities (shown under the heading 'Activities to generate funds') was £2.6 million.

- **Free financial reserves** are deliberately maintained at a low level to maximise the funds available for immediate conservation needs. These currently stand at £11.6 million representing just 8 weeks worth of expenditure.

The defined benefit pension scheme is included in the RSPB's accounts in accordance with accounting guidelines. The scheme is relatively immature in that there are significantly more contributing members than pensioners, therefore the net liability of the scheme, at £10.96 million (2007: £9.43 million), will not crystallise for some years. The RSPB Trustees do not consider the liability to imply a constraint over the use of reserves for the foreseeable future.

A plan has been agreed with the pension scheme trustees to recover this liability and it is reviewed on a triennial basis - the 2006 review indicated that the deficit had halved.

## Trustees' report

### Reference and administrative details of the charity, its advisers and trustees

The Royal Society for the Protection of Birds (the RSPB) originated in 1889. Our membership now stands at 1,057,110 including 174,415 in our junior membership Wildlife Explorers. This makes us one of the largest voluntary wildlife conservation organisations in the world. Within Scotland, Northern Ireland and Wales, we are known as RSPB Scotland, RSPB Northern Ireland and RSPB Cymru respectively.

### Principal professional advisers

#### Bankers

Co-operative Bank plc  
4<sup>th</sup> Floor  
9 Prescot Street  
London E1 8BE

Lloyds TSB Bank plc  
Public & Community Sector  
25 Gresham Street  
London EC2V 7HN

#### Independent Auditors

Deloitte & Touche LLP  
Chartered Accountants & Registered  
Auditors  
2 New Street Square  
London EC4A 3BZ

#### Insurance brokers

Aon Limited  
Somerset House  
47-49 London Road  
Redhill  
Surrey RH1 1LU

#### Investment advisers

Cambridge Associates  
80 Victoria Street  
Cardinal Place  
London SW1E 5JL

### Registration

Charity registered in England & Wales number 207076, in Scotland number SCO37654.

### Registered office

The Lodge  
Sandy  
Bedfordshire SG19 2DL

### Legal advisers

Hewitsons  
Shakespeare House  
42 Newmarket Road  
Cambridge CB5 8EP

Speechly Bircham  
6 New Street Square  
London EC4A 3LX

Turcan Connell  
Princes Exchange  
1 Earl Grey Street  
Edinburgh EH3 9EE

Withers LLP  
16 Old Bailey  
London EC4M 7EG

### Pension administrators

Mercer Human Resource Consulting Limited  
Mercer House  
Thames Side  
Windsor  
Berkshire SL4 1QN

## Management, Council and Directorate

### Patron:

Her Majesty the Queen

### President:

Mr Julian Pettifer

### Vice Presidents:

Sir David Attenborough OM CH CVO CBE FRS	Dr Elizabeth Andrews
Mr Nick Baker	Viscount Blakenham
Lord Buxton of Alsa KCVO	Mr Adrian Darby OBE
Ms Kate Humble (appointed 1 July 2007)	Professor Sir John Lawton CBE FRS
The Earl of Lindsay	Sir John Lister-Kaye Bt
Baroness Nicol of Newnham (retired 1 April 2007)	Mr Bill Oddie OBE
Mr Chris Packham (appointed 1 July 2007)	The Earl of Selborne KBE FRS (retired 1 April 2007)
Baroness Young of Old Scone	

### Trustees:

#### Council Chairman

Professor Ian Newton OBE FRS FRSE

#### Committees:

**Honorary Treasurer and Chairman – Finance and Audit Committee:** Mr Bryan Barnacle

**Chairman – Conservation Committee:** Mr Ian Darling FRICS

**Chairman – Communications Committee:** Mr Anthony Thomas

#### Country Advisory Committees:

**Chairman – Committee for Northern Ireland:** Mr Adam Brett (retired 6 October 2007)

Dr Julian Greenwood (elected 6 October 2007)

**Chairman – Committee for Scotland:** Mrs Pamela Pumphrey

**Chairman – Committee for Wales:** Mr Bryan Riddleston (retired 6 October 2007)

Professor Steve Omerod (elected 6 October 2007)

#### Other Council Members:

Mr Brin Best	Mr Keith Betton
Dr Andrew Brown	Professor Valerie Brown
Mr Richard Carden CB	Professor Fred Cooke CM
Mr Alan Cranston	Ms Tricia Henton
Dr Tom Lawson (retired 6 October 2007)	Mr Alan Martin
Sir Anthony Milbank	Professor David Mitchell (elected 6 October 2007)
Professor David Norman	Mr Shyam Parekh
Mr Bob Philpott (retired 6 October 2007)	Ms Carol Rawlings (elected 6 October 2007)
Mr Geoff Woodard	

#### Management Board:

Chief Executive	Mr Graham Wynne CBE
Director, Conservation	Dr Mark Avery
Director, Finance	Mr Alan Sharpe
Director, Human Resources	Ms Anne Harley MBE
Director, International Operations	Mr Alistair Gammell OBE
Director, Marketing	Mrs Karen Rothwell
Director, Operations	Dr Mike Clarke
Director, Public Affairs	Mr Mike Hodgson
Director, Scotland	Mr Stuart Housden OBE

## Structure, governance and management

### Legal structure

The RSPB is a non-statutory body incorporated by Royal Charter. The Charter was originally granted in 1904 and, together with the Statutes, provides the rules and guidelines under which the RSPB operates. After approval by the Privy Council, Supplemental Charters were granted by Her Majesty the Queen, in 1957 and 1996.

The RSPB's commercial activities are undertaken by its wholly-owned trading subsidiary, RSPB Sales Limited, and all profits are donated under Gift Aid to the RSPB. RSPB Sales Limited was incorporated as a company in 1992 to conduct trading activities in support of the RSPB's charitable objectives. The principal activity is the sale of goods by mail order and through retail outlets. The company is registered under company number 2693778.

March Farmers (Washland) Limited, company registration number 01039814, is a wholly-owned subsidiary acquired in 2008 to secure ownership of two leases of land in Cambridgeshire.

The Trustees are the Society Council, which is the ultimate governing body.

New Trustees are nominated by Council or members, and elected for a five-year term of office by the membership at the AGM. Council sets policy and is responsible for the conduct of the RSPB's affairs and for ensuring that the charity operates in accordance with the constitution and the law. Council comprises the President, the Chairman, the Treasurer, the Chairmen of the Country Advisory Committees for Scotland, Wales and Northern Ireland, and not more than 18 ordinary members. Council has three committees: Finance and Audit; Conservation; and Communications. Its policy is also influenced by the Country Advisory Committees.

The day-to-day management of the Charity is delegated to the Chief Executive, who reports to the Council, and is carried out by the Management Board.

Following their election to Council, each Trustee receives a briefing pack outlining their role, together with information on the RSPB, its structure and work. An induction day, taking a strategic look at the roles and responsibilities of Trustees and management, is offered to each new Trustee, followed by opportunities to learn more about specialist areas of the RSPB's work, through individual meetings with staff at the UK headquarters, regional and country offices, and nature reserves. A special study weekend is held each year in an area of high nature conservation importance, focusing on species and habitat management work that the RSPB is undertaking. Similar events are held for the Country Advisory Committees.

The RSPB's main UK headquarters is in Sandy, Bedfordshire, with country headquarters for Scotland, Northern Ireland and Wales in Edinburgh, Belfast and Cardiff; and regional offices in England, Scotland and Wales. The RSPB has UK-wide operations with nature reserves located across all four countries.

The RSPB is the UK Partner organisation of BirdLife International, the global partnership of bird conservation organisations that strives to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

### Specific Trustee responsibilities

As indicated above, Trustees have wide responsibilities for ensuring the successful delivery of charity objectives. There is a requirement to comment in this report on two in particular: accounts and risk management.

## Accounts

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the charity's and the group's financial activities during the year and of its financial position at the end of the year. The requirements are set out in the Charter and Statutes, the consolidating Charities Act of 1993, the Charities Accounts (Scotland) Regulations 2006 and the Charities and Trustee Investment (Scotland) Act 2005.

In preparing these statements, the Trustees follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed
- prepare the financial statements on the going concern basis.

The Trustees are responsible for ensuring that accounting records are kept which:

- enable them to ascertain the financial position of the charity and the group
- disclose with reasonable accuracy the financial position of the charity and the group
- enable them to ensure that the financial statements comply with the Charities Act 1993 and to publish a summary of the accounts in BIRDS magazine.

## Risk management

The RSPB Trustees are responsible for the identification and management of the major risks facing the organisation. Risk management is well established at the RSPB and is considered in every aspect of our work. Managing large areas of countryside, much of it visited by many people, entails risk and demands constant attention. In response to the recommendations set out in the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (SORP), the Trustees consider the risk register on an

annual basis. In undertaking this work, the Trustees review risk in its broadest sense and consider anything that might undermine the capacity of the Charity to fulfil its charitable objectives.

The register provides a comprehensive view of the following areas of risk:

- our responsibility to staff, supporters, volunteers and visitors
- our reputation
- our physical assets (including financial assets)
- retaining and maintaining know-how
- the external environment
- our sources of income.

This annual risk review assesses each of the major risks faced and the effectiveness of the arrangements for managing them. Following the most recent review, the Trustees confirm that they are satisfied with such arrangements.

## Objectives and activities

The RSPB is the UK charity working to secure a healthy environment for birds and wildlife, helping to create a better world for us all.

The objectives of the RSPB are to:

- conserve wild birds and the environment on which wild birds depend, maintaining bird numbers, diversity and natural geographic distribution
- conserve natural and semi-natural habitats and to recreate habitats
- encourage others to practise the conservation of wild birds and habitats
- promote knowledge of conservation through education and research.

## Principal activities

The RSPB has a range of means of achieving these objectives, combining them to best effect. For the purposes of preparing our accounts, these means are grouped under four main headings: Conservation on RSPB nature reserves, Conservation – research, policy & advisory services, Education, publications and films, and Membership services and enquiries.

*Conservation on RSPB nature reserves*

- We manage, as nature reserves, over 200 prime sites in the UK covering more than 140,441 hectares (347,029 acres), which are home to populations of 80% of the most rare or threatened bird species in the UK.
- We acquire new reserves, following a Council-agreed strategy, and devote resources to safeguarding and recreating habitats.
- We provide facilities, including classrooms and viewing areas, to enhance the visitor experience on our reserves.

*Conservation – research, policy & advisory services*

- All of our conservation work is underpinned by research and investigation, much of which is carried out by our scientists and specialist advisers.
- Birds and their habitats are affected by a wide range of human activity. Our policy work therefore covers a broad range of issues, from agriculture to energy, transport, overseas aid, education and the economy.
- We seek to influence land-use and economic policies so that the environment is at the heart of all Government decisions.
- We defend and promote the implementation of laws and policies designed to protect wildlife.

*Education, publications and films*

- We work with the support of our members and other supporters to use their voice most effectively to benefit nature conservation.
- We seek public understanding and support for conservation with a strong emphasis on youth and education.
- We work to encourage an appreciation and understanding of the environment, to ensure that it is included in the National Curriculum for schools, and to provide resources for classroom studies.

*Membership services and enquiries*

- We provide services to our members and supporters and respond to over 200,000 enquiries each year.
- We administer our relationship with around 3.5 million members, supporters and volunteers.
- We send our members a magazine to keep them aware of and involved with the work of the RSPB.
- Our website receives 5.7 million visits per year.

*Generating funds*

- We receive most of our financial support from individuals through a range of activities. RSPB membership is the foundation of everything we do and we endeavour to grow this each year.
- We also aim to build lasting support from institutional bodies. These include statutory grant funders, trusts and corporate bodies.
- Much of what we do to deliver conservation also generates income. This ranges from land and farming income through to the sale of research material to other appropriate organisations.
- Our trading operation focuses on the sale of bird care products, optics and educational material to support our work.

In all of these activities, we receive extensive assistance from volunteers, who are at the heart of what the RSPB does and achieves; without their help, the RSPB's work would be greatly diminished. Volunteers founded the RSPB in 1889 and they are still fundamental to our work. They carry out a variety of roles, from practical conservation and field surveys, to support for office and retail activities. All the volunteers are doing vital jobs that help us to undertake our work. In addition, we have hundreds of thousands of people who put time and enthusiasm into our citizen science projects, such as Big Garden Birdwatch.

For further information about the RSPB, please request a copy of our leaflet *Introducing the RSPB*, or visit our website: [www.rspb.org.uk](http://www.rspb.org.uk).

## Achievements

The RSPB's long term vision is set out in our strategy document - *A voice for conservation: Future Directions IV – our plans for 2007-2012*. Our medium term objectives are drawn from the strategy and here we report on our achievements against the following indicators of performance:

### *Indicators of performance*

- Acquisition of land as nature reserves
- Populations of priority bird species in the UK and on RSPB reserves
- Status of other special wildlife in the UK and on RSPB reserves
- Status of priority bird species in the UK and abroad
- Protection of key sites and habitats
- Stopping extinction
- Securing the most important sites abroad
- Numbers of children learning in the natural world
- Involvement of people
- RSPB membership
- Money for conservation

For further details on our achievements, please refer to the RSPB Annual Review 2007-8 (available from Membership Services, The RSPB, UK Headquarters, The Lodge, Sandy, Beds SG19 2DL: Telephone 01767 693680) or our website ([www.rspb.org.uk](http://www.rspb.org.uk)).

## Acquisition of land as nature reserves

### Objective

We will restore and create habitats for wildlife to replace some of the losses in recent decades. Further nature reserve acquisition and management remains an important way of achieving this. Extending existing sites is sensible both for ecological and financial reasons.

### Achievement

The RSPB now manages over 200 nature reserves covering 140,441 hectares (347,029 acres); 55% of this area is owned with the remainder leased or under management agreement.

During the 2007-8 financial year the RSPB acquired a total of 2,405 hectares, including new reserves at Lydden Valley, Kent; Seasalter Levels, Kent; Porthgwarra, Cornwall; Broubster Leans, Caithness; Dunnet Head, Caithness and Newport Wetlands, Gwent.

### Future plans

We will continue to seek new sites and extend existing ones to add to our nature reserve network.

Priority habitats include blanket bog; chalk grassland; wet grassland; lowland heath; native pinewood; native broadleaved woodland; upland bogs; upland dry heath; machair; reedbeds and saltmarsh.

## Conservation on RSPB nature reserves

### Populations of priority bird species in the UK and on RSPB reserves

#### Objective

We will continue our work to enhance the fortunes of priority bird species.

#### Achievement

Of the 24 species for which figures are available, 17 are making good or satisfactory progress and 7 declined in number over the year.

Highlights during the 2007 breeding season included a continued increase in numbers of **black grouse** on reserves (from 151 lekking males in 2006 to 189 lekking males in 2007), a continued increase in numbers of breeding **choughs** on reserves (from 34 pairs in 2006 to 37 pairs in 2007) and the first breeding of **cranes** on an RSPB reserve (at Lakenheath Fen).

One species, **red-necked phalarope**, is giving serious cause for concern, having declined dramatically on RSPB reserves since 2005. It is possible that the decline is associated with grazing arrangements and this will be investigated further.

#### Future plans

On our existing reserve network, we will maintain or enhance the populations of priority bird species; we will continue our extensive research, management and advocacy work to improve the fortunes of birds both on and off our reserves.

## Status of other special wildlife in the UK and on RSPB reserves

### Objective

We will continue our work to enhance the fortunes of other priority species on our reserves.

### Achievement

RSPB nature reserves help to conserve wildlife as a whole – not just birds - and the RSPB is government's chosen partner for 11 UK Biodiversity Action Plans for non-bird species.

Progress towards RSPB targets, mainly on our own reserves, has been largely good or satisfactory. One species to have made particularly good progress is the southern damselfly, which has benefited from our management at Aylesbeare. On this reserve, grazing has been introduced to the wet areas within the heathland and as a result the population has increased dramatically from a handful of individuals in the early 1990s to 145 adults in 2007.

### Future plans

The conservation status of special animals and plants on our nature reserves will be maintained or improved.

We will pay particular attention to species such as ant lion, dormouse, fen orchid, hedgehog fungus and water vole.

## Conservation – research, policy & advisory services

### Status of priority bird species in the UK and abroad

#### Objective

We will continue our work to enhance the fortunes of priority species, including farmland birds, through researching problems and advocating solutions.

#### Achievement

In 2007-8, we were particularly successful in turning around the fortunes of conservation-dependent species. For example:

- The successful breeding of **cirl buntings** in Cornwall for the first time in over a decade as a result of the translocation programme. In Devon, the pair of **cirl buntings** on Exminster Marshes were the first ever to be found holding territory on an RSPB reserve.
- Another good year for **corncrakes** with 2007 being the third largest increase in the last 10 years.
- The number of lekking male **black grouse** on our reserves exceeded the target of 166 for the first time since 1999. Between 2002 and 2007, lekking males have increased overall on our reserves by 50%.
- A **red kite** translocation programme began in Aberdeenshire with the release of 30 young.
- The **white-tailed eagle** population is at its highest since the start of the reintroduction programme, with 42 occupied territories in 2007.
- Our campaign to stop the **killing of spring migrants in Malta** eventually resulted in the EU taking Malta to court to enforce bird protection laws.
- A revised list of UK Biodiversity Action Plan priority species and habitats was published in August 2007. This consists of 1,149 species (including 59 birds) and 65 habitats.

#### Future plans

We will continue work to improve the conservation status of 16 priority species: **bittern, black grouse, black-tailed godwit, capercaillie, chough, cirl bunting, corn bunting, corncrake, crane, hen harrier, house sparrow, lapwing, skylark, stone-curlew, tree sparrow, white-tailed eagle.**

## Protection of key sites and habitats

### Objective

We will press governments to adopt policies that protect the very best wildlife sites (including at sea).

### Achievement

UK casework performance has again been highly productive; staff working on the Lewis windfarm proposal deserve great praise and the outcome – the proposal was turned down – was a crucial decision for this valuable habitat. Elsewhere:

- We were successful in preventing or amending a number of development threats to the Firth of Forth Special Protection Area (SPA); and our campaign to stop ship-to-ship oil transfers in the Forth was successful.
- We were also pleased to learn that the Government had rejected plans for the A303 Stonehenge by-pass schemes which would have cut through the Wiltshire Downs.
- The Safeguard our Sealife campaign for comprehensive marine legislation resulted in 300,000 pledges being submitted to the Prime Minister or the First Minister for Scotland.
- We helped secure amendments to the UK Climate Change Bill during its passage through the House of Lords. The new Scottish Government committed to introduce a climate change bill, with a target of 80% reduction in carbon emissions by 2050.
- There has been a significant advocacy push to try to get UK Government to rethink its domestic biofuels position and its negotiating position in Europe. This culminated in newspaper adverts which prompted more than 11,000 people to write to urge the Transport Secretary to change policy.
- Following pressure from RSPB, the new Northern Ireland Assembly Executive promised to include in its Programme for Government a target to halt the loss of biodiversity by 2016.

### Future plans

We will strive to prevent any net loss of nationally or internationally important sites for birds.

'Live' cases of particular note include our opposition to plans to destroy protected sand dune habitats near Aberdeen; the proposed massive expansion of Lydd airport, and associated damage to the Dungeness peninsula and major road proposals across the Gwent Levels SSSI in South Wales.

## Stopping extinction

### Objective

Most species under imminent threat of extinction occur outside the UK. We will continue to help BirdLife International Partners to protect bird species and their habitats, focusing particularly on those species most threatened with extinction, including **albatrosses**, **aquatic warbler**, **Asian Gyps vultures** and **bald ibis**.

### Achievement

The Albatross Task Force has been expanded with members in South Africa (3), Brazil (2) and Chile (3). There are plans to expand further to cover Uruguay, Namibia and Argentina.

For the first time since the programme of work for northern bald ibis commenced 20 years ago the population has reached 100 individuals.

Our first two **oriental white-backed vulture** chicks hatched in captivity in India in January. This represents a major milestone towards our goal of re-establishing vulture populations following the devastating effect of inadvertent exposure to the drug Diclofenac. Although neither chick survived to fledging, this still marks important progress.

### Future plans

We will continue to try to reduce the risk of extinction for critically endangered species.

## Securing the most important sites abroad

### Objective

We will continue to work with BirdLife International Partners to protect important habitats, particularly the Harapan Rainforest in Sumatra and the Gola Rainforest in Sierra Leone.

### Achievement

Good progress was made towards including emissions from tropical deforestation and degradation in the post 2012 international climate deal that should help secure the funding needed to save such habitats.

In spite of sporadic difficulties, the licence for half of the The Harapan Rainforest on Sumatra was finally handed to the conservation consortium in December 2007 and the Gola Rainforest project in Sierra Leone continued to progress. Both projects now have fully functioning field operations and political support is high.

Various degrees of success were achieved in conjunction with BirdLife partners in tackling seemingly unstoppable developments. Nature Uganda successfully challenged a plan to destroy a large part of the Mabira Forest for a sugar cane plantation (for biofuel).

A proposed development of a soda ash plant at Lake Natron in Tanzania (the last regular breeding site for **lesser flamingo** in East Africa) has been 'put on hold'.

In Poland, construction of Augustow Bypass, the most destructive part of the Via Baltica expressway, has been halted until the European Court of Justice considers the case in full, and there are signs that the Polish authorities are now considering alternative routes.

### Future plans

We will help to increase the number of Important Bird Areas that are legally protected in countries in which we are working with BirdLife partners.

## Education, publications & films

### Numbers of children learning in the natural world

#### Objective

We will expand our field teaching on reserves thereby helping to increase the number of schoolchildren who enjoy and benefit from an encounter with nature first hand.

#### Achievement

51,000 children participated in RSPB Field Teaching schemes. This is a fall in participation from 62,000 in 2006-7 caused by bad weather and flooding which forced the closure of key sites such as Old Moor, Fairburn Ings and much of our Welsh capacity at the height of the season.

Our Field Teachers responded to lower numbers by offering outreach programmes to schools and the number of children participating increased from 15,000 to 22,000.

We started a Field Teaching scheme at Hampstead Heath.

We participated in a pilot external assessment programme based on OFSTED school inspections. The assessment measured seven categories on a five point scale: Outstanding, Very Good, Good, Satisfactory, Unsatisfactory. We scored one Outstanding, five Very Good and one Good.

#### Future plans

We will increase the number of sites used for field teaching and increase the number of children attending each year, to 85,000 by 2012.

## Involvement of people

### Objective

We will offer more people easy access to nature and conservation activities through initiatives such as Aren't birds brilliant! events, make our network of nature reserves welcoming to a broader audience, have an engaging and informative website and attract more people to volunteer their time and intellectual energy.

### Achievement

Provision of new facilities for visitors on reserves continues apace. The Newport Wetlands Centre opened in March 2008 and the centre at Lakenheath opened in May 2007. Both have been well received. Work is well underway on a visitor centre, and a network of paths and hides at Saltholme, near Middlesbrough.

The 2007 annual Target Group Index survey showed that BIRDS magazine now has 2.1 million readers - up from 1.9 million in 2006.

Big Garden Birdwatch achieved record publicity in all media and 420,000 people surveyed a quarter of a million gardens.

Aren't birds brilliant! events (showing people wild birds) go from strength to strength, with more than 500,000 visitors and 3,300 members recruited.

527 farm surveys were conducted in 2007-8 by volunteers through the Volunteer & Farmer Alliance, making a total of 3,858 since the project began in 1999.

Media promotion of the RSPB's work across the UK was again at record levels, with a total of 13,715 press cuttings, 528 TV interviews and 1,159 radio interviews.

Contributions by volunteers played a major part in supporting our work. 14,000 volunteers contributed more than 774,000 hours – equivalent to 430 full time staff.

### Future plans

We will be engaging in some way with 3.5 million people a year by 2012 compared to 2.5 million currently.

## RSPB membership

### Objective

We wish to continue to enjoy the support of more than a million members to give us the financial, moral and practical backing that we need to undertake our ambitious and exciting conservation programme.

### Achievement

The total number of members at the end of the financial year 2007-8 was 1,057,110 - up by 12,000 on the prior year. This is the highest figure ever recorded.

123,000 members and supporters actively supported our Safeguard our Sealife campaign by signing pledges of support.

### Future plans

We will continue to increase our membership and active supporter base.

## Generating Funds

### Money for conservation

#### Objective

We need to maintain the breadth of the RSPB's income generating activities. Key objectives for the year were to build on the successful launch of the new trading operation, to protect legacy income and to develop support from members.

#### Achievement

Net income made available for RSPB's conservation work increased by 2.2% over 2006-7. Whilst the headline figure is relatively low, this is nevertheless a pleasing outcome, particularly when we consider the reduced grant opportunities resulting from the slower pace of land purchase - following two record years. In view of the changes in member recruitment activity this naturally attracted considerable management attention, so we are especially pleased to be able to report here progress on a wide range of income generating activities.

The trading operation increased both turnover and profitability and delivered around £1 million more for conservation compared with its first year of operation.

Legacy income was very high at £26 million and notifications of new legacies provide reassurance for the future.

Income from special appeals exceeded last year by around £400,000. Two appeals for Sumatra raised over £900,000 in total (although some of this was received in 2008-9) and the Marine appeal raised £671,000. Appeals for Nene Washes and Broubster Leans brought in a further £653,000.

Income from raffles increased following changes to the programme over the last two years, bringing in a record £1.4 million in ticket sales and donations.

Gift Aid receipts totalled £5.8 million, reflecting the very high rate of declarations, currently standing at 78% of adult memberships.

The RSPB has had a long and mutually beneficial relationship with The Co-operative Bank for almost 20 years now since the launch of the RSPB credit card back in our centenary year in 1989. In that time, our credit card has raised over £8 million for the RSPB making this one of our most successful corporate relationships. It continues to contribute almost £500,000 a year to the RSPB's work.

#### Future plans

We will continue to increase net income from all streams, towards achieving our 2012 objective of £100 million.

## Financial review

The accounts, which form part of this report, comply with the requirements of the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (SORP). The Trustees consider that in preparing these accounts, they have consistently applied appropriate accounting policies supported by reasonable and prudent judgements and estimates where required.

A resolution to reappoint the firm Deloitte & Touche LLP as auditors to the organisation was passed at the Annual General Meeting on 6 October 2007.

## Financial reserves policy

The RSPB holds financial reserves to be applied to future activities in a number of categories:

- Free – available to be applied, at the discretion of the Trustees, to any of the RSPB's charitable purposes
- Designated – funds earmarked by the Trustees to assist in meeting the costs of running nature reserves. This fund was first established in 2002 in response to an increase in the pace of land acquisition
- Restricted – to be applied to the specific purpose(s) intended by the donor
- Endowment – similar to restricted, except that it is the intention of the donor that the capital sum be managed to generate a stream of income. The RSPB has one significant endowment and it was the intention of the donor that the real value of the capital fund be maintained and that income and growth be available to support the management costs of Needingworth.

Free financial reserves are held:

- to provide adequate working capital
- to enable the charity to be responsive to opportunities
- to protect the work of the RSPB against threats, particularly a sudden fall in income.

Each year the Trustees consider the appropriate level of free reserves. They review the RSPB's requirements and consider a sustained fall in income of 10–15% to be a reasonable basis for setting a minimum level. It is the intention of the Trustees to hold just sufficient reserves to enable expenditure to be reduced in a managed fashion, should the need arise, avoiding the need to halt work abruptly. The Trustees have agreed that free reserves should normally be within a range of 8–16 weeks of expenditure.

The Trustees have fully adopted Financial Reporting Standard 17 'Retirement Benefits'. The scheme liabilities are measured at a point in time for the purposes of FRS 17 but will not crystallise for some years. Showing the liability in the accounts does not imply a constraint over the use of reserves for the foreseeable future.

## Investment policy and powers

RSPB investment powers are as set out in the Society's governing documents, the Charter and Statutes, and are wider than those contained in the Trustees Investment Act 2000.

The RSPB's primary investment objective is to maintain the real value of its investments. However, as a proportion of the financial reserves are likely to be held in the longer term it is appropriate to invest conservatively a proportion of the funds to generate real growth. Investment properties arising from legacies are managed by the RSPB until disposed of.

In managing investments, we follow the principles of Socially Responsible Investing (SRI). These principles are to:

- invest in companies that make a positive contribution to society
- use influence as an investor to encourage best practice management of social responsibility issues
- avoid investing in companies whose activities conflict strongly with RSPB objectives.

The assets are largely invested in pooled funds with F&C Asset Management and Henderson Global Investors. The Trustees rely upon specialist advisers for fund selection and allocation. Investment performance is compared to an independent benchmark and the target for investment returns is to outperform this benchmark by at least 1% per annum over a rolling three-year period.

The Charity investment of £3,250,000 in RSPB Sales Limited, a wholly owned subsidiary, is held at cost and represents the aggregate amount of the subsidiary's assets, liabilities and funds. RSPB Sales Limited Gift Aided its entire profit of £3,702,000 to the Charity. The Trustees consider this a satisfactory return on their investment.

On 29 February 2008, the Charity purchased March Farmers (Washland) Limited in order to acquire the leasehold interest in land in the Nene Washes. The Charity investment of £551,000 in March Farmers (Washland) Limited, a wholly owned subsidiary, is held at cost and represents the aggregate amount of the subsidiary's assets, liabilities and funds.

### Financial report on the year

The Honorary Treasurer and Finance Director routinely report on the finances to our members through BIRDS magazine. Their report is set out here.

Only time will tell whether 2007 marked the beginning of a truly pivotal period for RSPB finances—but it certainly feels like it. We commented last year on significant changes to member recruitment: the sharp decline in the role of paper based methods such as direct mail and media inserts and the pressing need to replace them with face-to-face recruitment. This year we are pleased to report encouraging progress.

But first to expenditure. In spite of the increases associated with member recruitment, we were able to make significant advances in our conservation programme. By way of example, we are particularly pleased with the progress made towards turning round the

fortunes of conservation dependent species such as curlew buntings and black grouse. In total, charitable revenue expenditure increased by 4% with a further £3.8 million spent on land acquisitions. This sum was rather less than the record levels reached in the previous couple of years but sufficient to enable us to acquire such gems as the extensions to Nene and Ouse Washes and the first piece of a potentially exciting new wetland site in east Kent. The very nature of our work means that much of our regular annual income is applied to activities of a recurring nature, such as land management, research, monitoring and advocacy. So it is pleasing to report that high levels of grant and legacy income enabled us to also progress a wide range of work of a project nature. The list of such projects is long but visitor facilities feature strongly (for example at Newport Wetlands, Gwent, and the Teesside International Nature Reserve at Saltholme) as does our international work, notably in the rainforests of Indonesia and Sierra Leone. Some project expenditure is superficially of a more mundane nature, such as upgrading our computer applications and equipment—but our conservation work would be severely hampered without access to modern analysis, recording, mapping and communication facilities.

### BIG YEAR FOR RECRUITING MEMBERS

Returning to the income side of the story, whilst the breadth of RSPB's income streams is very important, all eyes have been on member recruitment and how it responded to the changing methods. We are delighted to be able to report solid progress. We recruited more members face-to-face than ever before and with over 80,000 recruited in total, we achieved our highest level for 10 years. The costs incurred on this programme represent a sound investment in the future of the RSPB and we are confident that these channels will become at least as cost effective as those they replace.

### LEGACIES, LOTTERIES—AND PIN BADGES—ON A HIGH

But member recruitment is only part of the story (albeit a large and important part). Not

for the first time, legacy income exceeded all expectations making an immensely important £27 million contribution to our work— particularly to the project work mentioned above. Indeed, most of our funding streams showed growth, but I will single out just three others for specific mention here. Lotteries— after several years of little or no growth, members and supporters responded fantastically to a slightly new approach and this led to income growth of 38%.

Trading—it is only a little over two years since we grasped the bull by the horns and took our trading operation in house. To have now reached £13 million turnover, contributing around £1 million to conservation, is very satisfying – thanks to everyone who supports the RSPB in this way.

Stick pins—it is amazing how something so small can do so much for conservation. New additions to the range helped boost the contribution in the year to £0.7 million—a total of £2.4 million since RSPB pin badges were first introduced.

So, drawing all the threads together, the bottom line shows a £3.0 million surplus available to add to financial reserves.

#### MODEST FINANCIAL RESERVES—AND GOOD NEWS ON GIFT AID

It has long been RSPB's policy to keep financial reserves at the lowest level possible - with free financial reserves typically representing around three months' worth of expenditure. In recent years we have chosen to draw upon those reserves to help us to maintain momentum on our mainstream conservation work, whilst investing in projects such as those mentioned above. The balance held in reserves is therefore currently at the lower end of the target range. Last year's significant increase in income gave rise to a modest surplus and hence an increase in financial reserves. On the strength of this, we hope to be able to continue work on our various projects without interruption to our mainstream conservation work and whilst

maintaining financial reserves at an acceptable level.

And finally, we couldn't end without mentioning some good news from a surprising source - the tax man! Whilst a reduction in the basic rate of income tax is generally received favourably, for charities, the change announced last year could have meant a reduction in the value of Gift Aid benefit, costing the RSPB alone some £0.65 million per annum. Many charities breathed a collective sigh of relief when the Chancellor announced in March that the Treasury would make good the loss—albeit for three years only.

Whether 2007 proves to be a pivotal year or not, it is great to be able to report encouraging progress on a wide range of fronts. If you are one of the many who joined during the past year—you are very welcome and we hope that you too come to regard 2007 as a pivotal year! To everybody else, thank you for your support over the years and should you feel moved to recommend membership to friends or family, we (and hopefully they) would be most appreciative.

Signed on behalf of the Council



Professor Ian Newton  
Chairman  
1 July 2008

## Independent auditors' report to the Trustees of the Royal Society for the Protection of Birds

We have audited the consolidated and parent charity financial statements of the Royal Society for the Protection of Birds for the year ended 31 March 2008 which comprise the consolidated Statement of Financial Activities, the consolidated and individual charity Balance Sheets, the Application of Net Incoming Resources, the consolidated Cash Flow Statement and the related notes 1 to 25. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993, regulations made under section 44 of that Act, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 and the Charter and Statutes. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under section 44 of the Charities Act 1993 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities

Accounts (Scotland) Regulations 2006. We also report to you whether in our opinion the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept proper accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

### Basis of audit opinion

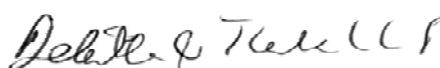
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

### Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's and group's affairs as at 31 March 2008 and of the group's incoming resources and application of resources for the year then ended;
- the financial statements have been properly prepared in accordance with the Charities Act 1993, the Charities and Trustee Investment (Scotland) Act 2005, regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Charter and Statutes; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



### Deloitte & Touche LLP

Chartered Accountants and Registered Auditors  
London, United Kingdom 30 July 2008

**Consolidated statement of financial activities**  
**for the year ended 31 March 2008**

	Note	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	<u>2008</u> Total £'000	<u>2007</u> Total £'000
<b>INCOME &amp; EXPENDITURE</b>						
<b>INCOMING RESOURCES</b>						
<b>Voluntary income</b>						
Membership subscriptions		26,304	-	-	26,304	25,278
Legacies	2	26,639	309	-	26,948	24,076
Grants, commercial donations & trusts	3	630	21,068	-	21,698	24,103
General donations & reserve entry fees		2,992	245	-	3,237	3,499
Appeals	4	93	3,850	-	3,943	3,234
Local groups	5	319	-	-	319	321
<b>Total voluntary income</b>		<b>56,977</b>	<b>25,472</b>	<b>-</b>	<b>82,449</b>	<b>80,511</b>
<b>Activities to generate funds</b>						
Mail order & shops		13,029	-	-	13,029	11,588
Media advertising & inserts		1,243	-	-	1,243	1,283
Lotteries		1,245	-	-	1,245	900
Commercial sponsorship		603	-	-	603	636
<b>Total income from activities to generate funds</b>		<b>16,120</b>	<b>-</b>	<b>-</b>	<b>16,120</b>	<b>14,407</b>
Investment income & interest	6	694	170	54	918	798
<b>Incoming resources from charitable activities</b>						
Land & farming income	7	1,608	-	-	1,608	1,671
Fees & grants for services		1,520	-	-	1,520	1,290
Events & media sales	8	676	-	-	676	679
<b>Total income from charitable activities</b>		<b>3,804</b>	<b>-</b>	<b>-</b>	<b>3,804</b>	<b>3,640</b>
<b>Other income</b>						
Net gains on disposals of fixed assets	6	613	-	-	613	332
<b>TOTAL INCOMING RESOURCES</b>		<b>78,208</b>	<b>25,642</b>	<b>54</b>	<b>103,904</b>	<b>99,688</b>
<b>RESOURCES EXPENDED</b>						
<b>Cost of generating funds</b>						
Costs of generating voluntary income		10,047	-	-	10,047	8,539
Costs of goods & activities to generate funds		13,535	-	-	13,535	12,490
Investment management costs		19	5	9	33	63
<b>Total cost of generating incoming resources</b>		<b>23,601</b>	<b>5</b>	<b>9</b>	<b>23,615</b>	<b>21,092</b>
<b>Net resources available for charitable purposes</b>		<b>54,607</b>	<b>25,637</b>	<b>45</b>	<b>80,289</b>	<b>78,596</b>
<b>Charitable revenue expenditure</b>						
Conservation on RSPB nature reserves		12,522	11,598	-	24,120	23,740
Conservation – research, policy & advisory services		23,752	5,262	-	29,014	28,037
Education, publications & films		12,169	790	-	12,959	11,687
Membership services & enquiries		3,893	-	-	3,893	3,705
<b>TOTAL CHARITABLE REVENUE EXPENDITURE</b>		<b>52,336</b>	<b>17,650</b>	<b>-</b>	<b>69,986</b>	<b>67,169</b>
<b>Governance costs</b>		<b>422</b>	<b>-</b>	<b>-</b>	<b>422</b>	<b>398</b>
<b>TOTAL RESOURCES EXPENDED</b>	9	<b>76,359</b>	<b>17,655</b>	<b>9</b>	<b>94,023</b>	<b>88,659</b>
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>1,849</b>	<b>7,987</b>	<b>45</b>	<b>9,881</b>	<b>11,029</b>
<b>Transfers</b>						
Gross transfers between funds	21	717	(717)	-	-	-
<b>NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED (LOSSES) / GAINS</b>		<b>2,566</b>	<b>7,270</b>	<b>45</b>	<b>9,881</b>	<b>11,029</b>
<b>Other recognised (losses) / gains</b>						
Movement in value of investment assets	14	(641)	(154)	(324)	(1,119)	1,215
Actuarial (loss) / gain on pension scheme	25	(2,618)	-	-	(2,618)	10,003
		<b>(693)</b>	<b>7,116</b>	<b>(279)</b>	<b>6,144</b>	<b>22,247</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		46,477	62,082	2,374	110,933	88,686
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>45,784</b>	<b>69,198</b>	<b>2,095</b>	<b>117,077</b>	<b>110,933</b>

All amounts derive from continuing activities. All gains and losses recognised in the year are included in the statement of financial activities.

In addition to the Charitable revenue expenditure shown above, £7,348,000 (2007: £14,838,000) was expended on acquiring and establishing Nature reserves.

**Charity and consolidated balance sheets**  
as at 31 March 2008

	Note	Charity £'000	2008 Consolidated total £'000	Charity £'000	2007 Consolidated total £'000
<b>Fixed assets</b>					
Nature reserves	13	99,752	100,302	92,954	92,954
Other tangible assets	13	4,130	4,130	4,595	4,595
Investments	14	15,131	15,131	12,214	12,214
Investment in subsidiary companies	14	3,801	-	3,250	-
		<u>122,814</u>	<u>119,563</u>	<u>113,013</u>	<u>109,763</u>
<b>Current assets</b>					
Stock		359	2,243	606	2,256
Debtors	15	14,008	13,878	12,727	11,723
Short-term cash		1,845	4,043	884	3,964
		<u>16,212</u>	<u>20,164</u>	<u>14,217</u>	<u>17,943</u>
<b>Creditors</b> amounts falling due within one year	16	(10,019)	(10,720)	(5,888)	(6,364)
<b>Net current assets</b>		<u>6,193</u>	<u>9,444</u>	<u>8,329</u>	<u>11,579</u>
<b>Total assets less current liabilities</b>		<u>129,007</u>	<u>129,007</u>	<u>121,342</u>	<u>121,342</u>
<b>Creditors</b> amounts falling due in more than one year	18	(966)	(966)	(980)	(980)
<b>Net assets excluding pension liability</b>		<u>128,041</u>	<u>128,041</u>	<u>120,362</u>	<u>120,362</u>
Pension scheme liability	25	(10,964)	(10,964)	(9,429)	(9,429)
<b>Net assets including pension liability</b>		<u>117,077</u>	<u>117,077</u>	<u>110,933</u>	<u>110,933</u>
<b>Represented by</b>					
<b>Unrestricted funds</b>					
General funds		15,724	15,724	15,539	15,539
Designated funds		41,024	41,024	40,367	40,367
Pension reserve	25	(10,964)	(10,964)	(9,429)	(9,429)
		<u>45,784</u>	<u>45,784</u>	<u>46,477</u>	<u>46,477</u>
<b>Restricted funds</b>		<u>69,198</u>	<u>69,198</u>	<u>62,082</u>	<u>62,082</u>
<b>Endowment funds</b>		<u>2,095</u>	<u>2,095</u>	<u>2,374</u>	<u>2,374</u>
	21 & 22	<u>117,077</u>	<u>117,077</u>	<u>110,933</u>	<u>110,933</u>

Notes 1 to 25 form an integral part of these accounts

Adopted by RSPB Council 1 July 2008 and signed on behalf of the Council by:



Professor Ian Newton  
Chairman



Bryan Barnacle  
Honorary Treasurer

## Application of net incoming resources for the year ended 31 March 2008

	<u>2008</u> £'000	<u>2007</u> £'000
Net resources available for charitable purposes	80,289	78,596
<i>Less</i> total charitable revenue expenditure & governance costs	70,408	67,567
	<hr/>	<hr/>
Net incoming resources before (losses) / gains	9,881	11,029
Movement in value of investments & pension scheme	(3,737)	11,218
	<hr/>	<hr/>
Net movement in funds as per statement of financial activities	6,144	22,247
	<hr/>	<hr/>
Application of net funds for charity use:		
Nature reserves	7,348	14,838
Other tangible assets	(465)	(169)
Movement on stock, debtors & creditors	(2,200)	2,605
Movement on pension scheme	(1,535)	10,371
	<hr/>	<hr/>
	3,148	27,645
	<hr/>	<hr/>
Movement in cash & investments available for future activities	2,996	(5,398)
	<hr/>	<hr/>
Cash & investments available at start of year	16,178	21,576
	<hr/>	<hr/>
Cash & investments available at end of year	19,174	16,178
	<hr/> <hr/>	<hr/> <hr/>

## Consolidated cash flow statement for the year ended 31 March 2008

	Note	<u>2008</u> £'000	<u>2007</u> £'000
Net cash inflow from operating activities	24(a)	11,504	9,028
<b>Returns on investments and servicing of finance:</b>			
Interest received		758	465
Dividends received		160	333
		<u>918</u>	<u>798</u>
<b>Capital expenditure and financial investment:</b>			
Purchase of nature reserves		(8,346)	(15,538)
Purchase of other tangible fixed assets		(1,046)	(1,495)
Proceeds from disposals		1,085	594
Purchase of investments		(62)	(172)
Sale of investments		29	8,471
		<u>(8,340)</u>	<u>(8,140)</u>
<b>Management of liquid resources for short term investments</b>			
Movement in investment cash		(4,003)	(1,973)
Increase / (Decrease) in cash	24(b)	<u>79</u>	<u>(287)</u>

## Notes to the accounts

### 1 Accounting policies

#### Basis of accounts

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain investments, and in accordance with the recommendations set out in the Accounting and Reporting by Charities: Statement of Recommended Practice 2005 (SORP), the Charities Accounts (Scotland) Regulations 2006, applicable accounting standards and the Charities Act 1993.

The Charity operates through its 13 Regional and Country offices whose operations are fully integrated into these accounts. The Statement of financial activities (SOFA) and balance sheet consolidate, on a line-by-line basis, the financial statements of the Charity and its subsidiary undertakings: RSPB Sales Limited and March Farmers (Washland) Limited. RSPB Sales Limited, incorporated on 4 March 1992 as a wholly owned subsidiary of The Royal Society for the Protection of Birds, was established to undertake trading activities on behalf of the Charity and is licensed to use its name and trademark. March Farmers (Washland) Limited was acquired on 29 February 2008 and retains the leases of two pieces of land in Cambridgeshire.

The charity holds 40% voting rights in Yayasan Konservasi Ekosistem Hutan a non-profit organisation registered in Indonesia and established to facilitate the acquisition of the Harapan Rainforest, Sumatra. The results have not been included in these accounts; to do so would not materially alter them.

The Royal Society for the Protection of Birds is a registered charity and as such is potentially exempt from taxation on its income and gains to the extent that they are applied to its charitable purposes. No tax charge arises in its subsidiaries, due to their policies of donating, under Gift Aid, all taxable profits to the Charity each year.

#### Funds

Unrestricted funds:

General funds are unrestricted funds which are available for use at the discretion of the Trustees in

furtherance of the objectives of the Charity and which have not been designated for other purposes.

Designated funds:

Designated funds are unrestricted funds which have been applied or reserved by the Trustees for a specific purpose. The aim and use of each designated fund is set out in the notes to the accounts (see Notes 21 & 22).

Restricted funds:

Restricted funds are those which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The purpose for which restricted funds are held is analysed in the notes to the accounts (see Notes 21 & 22).

Endowment funds:

Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

#### Capital expenditure

Assets, including nature reserves, are included on the balance sheet at historic cost less depreciation and any impairments in accordance with FRS 15. Expenditure on fixed assets is capitalised in the year of acquisition and depreciation is charged annually.

#### Depreciation

Nature reserves, either owned as freehold land or held as leasehold land where the lease is held in perpetuity, are considered to have an indefinite useful life and are not therefore depreciated. Other fixed assets are depreciated on a straight-line basis over their anticipated useful lives as follows:

Freehold buildings	50 years
Leasehold land, with a fixed term, and buildings	Period of lease or 50 years, whichever is shorter
Other fixed assets	4 years

#### Investments

The investments in the subsidiary undertakings are stated at cost less provision for impairment; all other investments are stated at market value. Properties included in investments are those assigned under legacy bequests, awaiting disposal at a future date,

and are stated at Trustees' valuation. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year.

### Stocks

Stocks, which include livestock and products for resale, are stated at the lower of cost and net realisable value.

### Incoming resources

Incoming resources are included in the SOFA when the Society is legally entitled to the income and the amount can be quantified with reasonable accuracy. If these conditions are not met then the income is deferred. The following specific policies apply to categories of income:

- i) Membership income is treated as a donation and is accounted for when received.
- ii) Legacies are accounted for based on settlement of the estate or receipt of payment, whichever is earlier.
- iii) Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources (see Note 18).
- iv) Gifts in kind and donated assets are valued at their realised amount, or the amount equivalent to an alternative commercial supply, and are included in the SOFA and balance sheet as appropriate.

### Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

- i) Costs of generating voluntary income are those incurred in seeking voluntary income and do not include the costs of disseminating information in support of the charitable activities.
- ii) Governance costs are the costs associated with the governance arrangements of the Society which relate to the general running of the Society. Included within this category are the costs associated with the strategic, as opposed to day-to-day management of the Society's activities.
- iii) Support costs have been allocated to the headings in the SOFA on the basis of salary percentage. This applies to office facilities & accommodation, finance, information technology, human resources and management.

- iv) Grants are awarded, at Trustees' discretion, to organisations that support the BirdLife International partnership. Awards are made on a project basis where such projects meet the RSPB's charitable objectives.

### Operating leases

Operating lease rentals are charged to the SOFA on a straight-line basis over the length of the lease.

### Foreign currency

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year-end, in accordance with SSAP 20. Any gains or losses arising on translations are reported as part of the transaction within the SOFA and are not material; they are therefore not disclosed separately.

### Pensions

For the defined benefit scheme the amounts charged in resources expended are the current service costs and gains and losses on settlements and curtailments. They are included as part of staff costs. Past service costs are recognised immediately in the Statement of Financial Activities if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest cost and the expected return on assets are shown as a net amount of other finance costs or credits adjacent to interest. Actuarial gains and losses are recognised immediately in Other recognised gains and losses.

Defined benefit schemes are funded, with the assets of the scheme held separately from those of the group, in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit method and discounted at a rate equivalent to the current rate of return on a high quality corporate bond of equivalent currency and term to the scheme liabilities. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet. Full actuarial valuations are obtained triennially.

## 2 Legacies

The estimated value of legacies notified but neither received nor included in income is £18,509,000 (2007: £13,771,000).

## 3 Grants, commercial donations & trusts

	<u>2008</u> £'000	<u>2007</u> £'000
Grants	19,731	21,164
Commercial donations	859	1,634
Trusts	1,108	1,305
	<u>21,698</u>	<u>24,103</u>

Major grants received during the year include the following:

	<u>2008</u> £'000	<u>2007</u> £'000
<b>UK Government</b>		
Department for Environment, Food & Rural Affairs	2,618	2,485
Landfill Communities Fund	1,560	1,714
Scottish Natural Heritage	1,091	876
Natural England	931	1,327
Scottish Executive	664	745
National Assembly for Wales	552	293
Countryside Council for Wales	337	345
Environment Agency	333	314
Department for International Development	255	179
Department of Environment, Northern Ireland (NI)	249	275
East of England Development Agency	219	670
Forestry Commission	177	152
Department of Agriculture & Rural Development, NI	38	31
	<u>9,024</u>	<u>9,406</u>
<b>European Union</b>	3,169	3,545
<b>National Lottery: Heritage Lottery Fund</b>	2,247	3,638
<b>Local councils &amp; other</b>	5,291	4,575
	<u>19,731</u>	<u>21,164</u>

Grants received were applied for the following purposes:

	<u>2008</u> £'000	<u>2007</u> £'000
Conservation on RSPB nature reserves	9,470	12,927
Conservation – research, policy & advisory services	3,812	2,545
Education, publications & films	732	577
	<u>14,014</u>	<u>16,049</u>
Acquisition of nature reserves	5,717	5,115
	<u>19,731</u>	<u>21,164</u>

## 4 Appeals

The major appeals during the year have resulted in the following contribution to income:	<u>2008</u> £'000	<u>2007</u> £'000
Sumatra	880	-
Marine	671	-
Broubster Leans	363	-
Nene Washes	290	-
Save the albatross	214	183
Hope Farm	160	168
Flow Country	129	111
Impact	94	-
The Lodge	53	54
Birds of Prey	30	345
Red Data	29	31
Illegal Bird Killing	4	789
Sutton Fen	4	555
Wood of Cree	1	188
Others	289	253
	<u>3,211</u>	<u>2,677</u>
Tax recovery	732	557
	<u>3,943</u>	<u>3,234</u>

## 5 Local groups

The RSPB is supported by a network of 164 local groups. Their charitable activities are disclosed as Voluntary income on a cash receipts basis, these totalled £319,000 (2007: £321,000), and are shown separately in the accounts.

## 6 Investment income & interest

	<u>2008</u> £'000	<u>2007</u> £'000
Income received from:		
Interest on cash	758	465
Listed Stock Exchange investments	155	318
Property	5	15
	<u>918</u>	<u>798</u>
Other income:		
Net gains on disposals of fixed assets	613	332
	<u>613</u>	<u>332</u>

Included above is investment income of £54,000 (2007: £58,000), which relates to the Hanson Environment Fund. This treatment has been agreed with the donor and the fund is held as an expendable endowment (see Note 21).

## 7 Land & farming

Land & farming income of £1,608,000 (2007: £1,671,000) is derived from activities such as the sale of livestock, grazing rights, timber and crop sales, and other income associated with land managed by the RSPB.

## 8 Events & media sales

The RSPB promotes its charitable activities through organised events and media sales including films, videos and leaflets. Income received from these activities amounted to £676,000 (2007: £679,000).

## 9 Total resources expended

	Direct costs £'000	Support costs £'000	<b>2008</b> <b>Total</b> <b>£'000</b>	<b>2007</b> <b>Total</b> <b>£'000</b>
<b>Cost of generating funds:</b>				
Costs of generating voluntary income:				
Membership subscriptions	6,020	287	<b>6,307</b>	5,530
Legacies	1,071	28	<b>1,099</b>	916
Grants, commercial donations & trusts	1,245	131	<b>1,376</b>	1,107
General donations & reserve entry fees	600	19	<b>619</b>	440
Appeals	580	11	<b>591</b>	505
Local groups	48	7	<b>55</b>	41
	9,564	483	<b>10,047</b>	8,539
Cost of goods & activities to generate funds:				
Mail order & shops	11,863	205	<b>12,068</b>	11,046
Media advertising & inserts	992	8	<b>1,000</b>	1,085
Lotteries	323	1	<b>324</b>	240
Commercial sponsorship	128	15	<b>143</b>	119
	13,306	229	<b>13,535</b>	12,490
Investment management costs	33	-	<b>33</b>	63
<b>Total cost of generating funds</b>	22,903	712	<b>23,615</b>	21,092
<b>Charitable revenue expenditure:</b>				
Conservation on RSPB nature reserves	23,148	972	<b>24,120</b>	23,740
Conservation – research, policy & advisory services	26,886	2,128	<b>29,014</b>	28,037
Education, publications & films	12,324	635	<b>12,959</b>	11,687
Membership services & enquiries	3,825	68	<b>3,893</b>	3,705
	66,183	3,803	<b>69,986</b>	67,169
Governance costs	395	27	<b>422</b>	398
<b>Total resources expended</b>	89,481	4,542	<b>94,023</b>	88,659

Governance costs include audit, legal advice for Trustees and the costs associated with constitutional and statutory requirements, such as Trustees' meetings.

## 9 Total resources expended (continued)

Conservation – research, policy & advisory services includes grant payments amounting to £4,228,000 with support costs of £331,000 (2007: £4,229,000; £381,000). Over 100 grants were awarded to organisations; no grants were made to individuals. A full list is available on request.

Grant payments include:	<u>2008</u>	<u>2007</u>
	£'000	£'000
BirdLife International	1,021	857
International Eco Fund	1,229	161

## 10 Support costs

	Premises	Finance	Human	Mgmt	<u>2008</u>	<u>2007</u>
	£'000	& IT £'000	resources £'000	& other £'000	Total £'000	Total £'000
Generating incoming resources	299	219	11	183	712	668
Charitable expenditure:						
Conservation on RSPB nature reserves	408	299	15	250	972	1,002
Conservation – research, policy & advisory services	894	654	33	547	2,128	2,400
Education, publications & films	267	195	10	163	635	489
Membership services & enquiries	28	21	2	17	68	74
	<u>1,597</u>	<u>1,169</u>	<u>60</u>	<u>977</u>	<u>3,803</u>	<u>3,965</u>
Governance costs	11	8	1	7	27	28
Total support costs	<u>1,907</u>	<u>1,396</u>	<u>72</u>	<u>1,167</u>	<u>4,542</u>	<u>4,661</u>

Support costs are included in the expenditure reported in the SOFA and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement and the RSPB has had to consider the cost benefit of detailed calculations and record keeping.

## 11 Audit fees

The total audit fees were:	<u>2008</u>	<u>2007</u>
	£'000	£'000
Charity	29	27
RSPB Sales Limited	22	22
March Farmers (Washland) Limited	3	-
	<u>54</u>	<u>49</u>

In addition to the above, £2,000 was paid to our external auditors, Deloitte & Touche LLP, for tax consultancy (2007: £28,000 for tax consultancy).

## 12 Staff costs

The average number of employees during the year was 1,828 (2007: 1,688).

Staff numbers by activity:	<u>2008</u>	<u>2007</u>
	No.	No.
Conservation on RSPB nature reserves	530	512
Conservation – research, policy & advisory services	762	731
Generating incoming resources	272	224
Education, publications & films	195	158
Membership services & enquiries	64	58
Governance	5	5
	<u>1,828</u>	<u>1,688</u>

The nature of work undertaken by individual staff traverses the above categories; therefore the allocation includes an element of judgement.

	<u>2008</u>	<u>2007</u>
	£'000	£'000
Remuneration	34,817	32,755
National Insurance	2,610	2,502
Pension contributions	3,971	3,852
	<u>41,398</u>	<u>39,109</u>

Not included in Pension contributions are payments of £298,000 (2007: £100,000) made in line with the payment schedule recommended by the scheme actuary at the last triennial valuation. No other benefits were paid to staff during the year.

Total emoluments in bands of £10,000	Number of employees at 31 March	
	<u>2008</u>	<u>2007</u>
	No.	No.
60,001-70,000	5	4
70,001-80,000	3	2
80,001-90,000	1	1
90,001-100,000	1	1
100,001-110,000	1	1
	<u>11</u>	<u>9</u>

Under the RSPB's defined benefit pension scheme, which is open to all eligible staff, benefits are accruing for 11 (2007: 9) directors and higher paid employees. No remuneration is paid to the members of the RSPB's Council. The total reimbursement of travelling and accommodation expenses incurred by 21 (2007: 18) Trustees on Council business amounted to £14,700 (2007: £16,000).

Indemnity insurance premiums paid by the RSPB, as permitted by its Charter and Statutes, amounted to £13,000 (2007: £13,000).

## 13 Tangible fixed assets – charity and consolidated

	Nature reserves			Other tangible assets			Total
	Freehold land	Leasehold land	Buildings	Other properties	Motor vehicles	Equipment, fixtures & fittings	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost</b>							
At 1 April 2007	75,119	829	20,242	3,598	3,171	12,110	<b>115,069</b>
Additions	3,205	602	4,539	-	453	593	<b>9,392</b>
Disposals	(102)	-	(366)	-	(336)	(390)	<b>(1,194)</b>
At 31 March 2008	<u>78,222</u>	<u>1,431</u>	<u>24,415</u>	<u>3,598</u>	<u>3,288</u>	<u>12,313</u>	<b><u>123,267</u></b>
<b>Depreciation</b>							
At 1 April 2007	-	319	2,917	1,265	2,438	10,581	<b>17,520</b>
Charge for the year	-	6	556	100	464	911	<b>2,037</b>
Disposals	-	-	(32)	-	(336)	(354)	<b>(722)</b>
At 31 March 2008	<u>-</u>	<u>325</u>	<u>3,441</u>	<u>1,365</u>	<u>2,566</u>	<u>11,138</u>	<b><u>18,835</u></b>
Net book amount:							
<b>At 31 March 2008</b>	<u>78,222</u>	<u>1,106</u>	<u>20,974</u>	<u>2,233</u>	<u>722</u>	<u>1,175</u>	<b><u>104,432</u></b>
At 31 March 2007	<u>75,119</u>	<u>510</u>	<u>17,325</u>	<u>2,333</u>	<u>733</u>	<u>1,529</u>	<b><u>97,549</u></b>
<b>Net book amount:</b>							
						<b>2008</b>	<b>2007</b>
						<b>£'000</b>	<b>£'000</b>
Nature reserves:							
Freehold land						<b>78,222</b>	75,119
Leasehold land						<b>1,106</b>	510
Buildings						<b>20,974</b>	17,325
						<u><b>100,302</b></u>	<u>92,954</u>
Other tangible assets:							
Other properties						<b>2,233</b>	2,333
Motor vehicles						<b>722</b>	733
Equipment, fixtures & fittings						<b>1,175</b>	1,529
						<u><b>4,130</b></u>	<u>4,595</u>
						<u><b>104,432</b></u>	<u>97,549</u>

The Net book amount of the Charity's Tangible fixed assets at £103,882,000 (2007: £97,549,000) includes Leasehold land of £556,000 (2007: £510,000). The wholly-owned subsidiary March Farmers (Washland) Limited holds Leasehold land of £550,000 (2007: nil); the leases for this land are held in perpetuity and no depreciation arises.

**14 Investments**

Investments at market value:	<u>2008</u>	<u>2007</u>
	£'000	£'000
Investment cash	9,623	5,620
Equities and other stocks:		
F&C UK Stewardship Fund	3,018	3,636
Henderson Global Care Income Fund	2,251	2,726
Listed Stock Exchange investments	24	27
	<u>5,293</u>	<u>6,389</u>
Properties within the UK	215	205
	<u>15,131</u>	<u>12,214</u>
Movement during the year:		
Market value at 1 April	12,214	17,325
Less: Disposal proceeds	(29)	(8,471)
Add: Acquisitions at cost	62	172
Net (loss) / gain on revaluation at 31 March	(1,119)	1,215
Movement in investment cash	4,003	1,973
<b>Market value at 31 March</b>	<u>15,131</u>	<u>12,214</u>
Historical cost as at 31 March	<u>7,553</u>	<u>7,553</u>

The Charity investments in its wholly owned subsidiaries are held at cost and represent the aggregate amount of the subsidiaries' assets, liabilities and funds. The subsidiary investments are:

	<u>2008</u>	<u>2007</u>
	£'000	£'000
RSPB Sales Limited	3,250	3,250
March Farmers (Washland) Limited	551	-
	<u>3,801</u>	<u>3,250</u>

**15 Debtors – charity and consolidated**

	<u>2008</u> £'000	<u>2008</u> £'000	<u>2007</u> £'000	<u>2007</u> £'000
	Charity	Consolidated total	Charity	Consolidated total
Trade debtors	966	2,172	906	1,753
Other debtors	2,524	2,499	2,328	2,328
Legacies	2,690	2,690	2,404	2,404
Prepayments and accrued income	6,442	6,517	5,175	5,238
Gift aid due from RSPB Sales Ltd	1,386	-	1,914	-
	<u>14,008</u>	<u>13,878</u>	<u>12,727</u>	<u>11,723</u>

**16 Creditors: amounts falling due within one year – charity and consolidated**

	<u>2008</u> £'000	<u>2008</u> £'000	<u>2007</u> £'000	<u>2007</u> £'000
	Charity	Consolidated Total	Charity	Consolidated Total
Trade creditors	2,195	2,549	280	376
Other creditors	1,263	1,273	1,217	1,217
Deferred income (see Note 18)	17	46	11	46
Accruals	6,544	6,852	4,380	4,725
	<u>10,019</u>	<u>10,720</u>	<u>5,888</u>	<u>6,364</u>

**17 Commitments**

Commitments for capital expenditure at 31 March not provided for in the accounts were £2,980,000 (2007: £1,849,000).

## 18 Deferred income – charity and consolidated

Movement during the year:	<u>2008</u>	<u>2007</u>
	<u>£'000</u>	<u>£'000</u>
<b>Creditors</b> amounts falling due in more than one year:		
Balance at 1 April	980	995
Amount released to incoming resources	(14)	(15)
Balance at 31 March	<u>966</u>	<u>980</u>
<b>Creditors</b> amounts falling due within one year:		
Balance at 1 April	46	209
Amount released to incoming resources	(46)	(209)
Amount deferred in the year	46	46
Balance at 31 March	<u>46</u>	<u>46</u>
Deferred income: <b>Balance at 31 March</b>	<u>1,012</u>	<u>1,026</u>

Deferred income includes lease premiums of £966,000 (2007: £980,000) received and amortised over the life of the leases. Income of £46,000 (2007: £46,000), where restrictions exist, was deferred in the year. Comprising £29,000 re activities to generate funds, £10,000 re grants and £7,000 re donations.

## 19 Annual commitments under operating leases

Properties and equipment are leased by the RSPB for defined periods. The annual cost of these is shown below:

Length of lease remaining	Land & buildings	Other	<u>2008</u>	<u>2007</u>
			<u>£'000</u>	<u>£'000</u>
			<b>Total</b>	Total
Less than 1 year	312	53	<b>365</b>	275
2-5 years	538	29	<b>567</b>	524
Over 5 years	491	-	<b>491</b>	518
	<u>1,341</u>	<u>82</u>	<u>1,423</u>	<u>1,317</u>

Lease payments of £1,689,000 (2007: £1,576,000) were charged to the Statement of financial activities during the year.

## 20 Contingent liabilities

Contingent liabilities relating to charitable work carried out by other organisations, on behalf of the RSPB, amount to £1,051,000 (2007: £937,000) at 31 March.

The Trustees have given indemnities to Executors under the standard terms for legacies received; they believe the chance of significant claims arising as a result of these to be negligible.

## 21 Statement of funds – charity and consolidated

The purpose for which restricted funds are held can be analysed as follows:

<b>Consolidated</b>	1 April 2007	Incoming	Outgoing	Other recognised losses	Transfers	31 March 2008
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Unrestricted funds:</b>						
General funds	15,539	77,125	(76,359)	(641)	60	15,724
Pension liability	(9,429)	1,083	-	(2,618)	-	(10,964)
Designated funds:						
Land fund	33,783	-	-	-	512	34,295
Nature reserve start-up fund	1,984	-	-	-	(355)	1,629
Stewardship fund	4,600	-	-	-	500	5,100
Total unrestricted funds	46,477	78,208	(76,359)	(3,259)	717	45,784
<b>Restricted funds:</b>						
Nature reserves	59,916	6,790	-	-	-	66,706
Conservation on RSPB nature reserves	1,813	11,404	(11,603)	(154)	-	1,460
Conservation – research, policy & advisory services	353	6,625	(5,262)	-	(717)	999
Education, publications & films	-	823	(790)	-	-	33
Total restricted funds	62,082	25,642	(17,655)	(154)	(717)	69,198
<b>Endowment funds</b>	2,374	54	(9)	(324)	-	2,095
Total funds	110,933	103,904	(94,023)	(3,737)	-	117,077
<b>Charity</b>	110,933	89,138	(79,257)	(3,737)	-	117,077
<b>Wholly-owned subsidiaries:</b>				<b>March Farmers (Washland) Ltd</b>	<b>RSPB Sales Ltd</b>	
				<b>31 March 2008</b>	<b>31 March 2008</b>	
				£'000	£'000	
Incoming resources				-	18,468	
Expenditure				-	14,766	
Profit (Gift Aided to the Charity)				-	3,702	

The charity holds 40% voting rights in Yayasan Konservasi Ekosistem Hutan a non-profit organisation registered in Indonesia and established to facilitate the acquisition of the Harapan Rainforest, Sumatra. The results have not been included in these accounts; to do so would not materially alter them.

The General funds represent the unrestricted funds of the Charity, which are not designated for particular purposes.

Designated funds comprise:

- The Land fund represents land and buildings purchased using unrestricted funds including the investment in March Farmers (Washland) Limited.
- The Nature reserve start-up fund has been designated by the Trustees for the costs of setting up the infrastructure on nature reserves acquired during the year.
- The Stewardship fund has been designated in recognition of the continuing commitments associated with an underlying increase in the pace of land acquisition.

## 21 Statement of funds – charity and consolidated (continued)

Restricted funds comprise:

- The Nature reserves fund represents the historic cost of nature reserves acquired using restricted funds and a further £699,000 (2007: £745,000) held for future acquisitions.
- The other funds held for charitable objectives include grants received of £1,823,000 (2007: £1,355,000) in advance of the associated work being carried out.

Endowment funds comprise:

- Funds that are to be retained for the benefit of the Charity as a capital fund. The Hanson Environment Fund made a grant of £1,000,000 during 2002 for the creation and management of Needingworth Wetland Nature Reserve. Investment income, net of fees, for this expendable endowment is currently accruing to the fund.

## 22 Analysis of net assets between funds

The Trustees consider that sufficient resources are held in a suitable form to enable them to be applied in accordance with any restrictions imposed, as set out below:

	Unrestricted funds			Restricted funds	Endowment funds	Total funds
	Free	General	Designated			
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Asset type:</b>						
Nature reserves	-	-	34,295	66,007	-	100,302
Other tangible assets	-	4,130	-	-	-	4,130
Investments	3,597	-	6,729	3,181	1,624	15,131
Stock, debtors and cash	19,693	-	-	-	471	20,164
Current liabilities	(10,730)	-	-	10	-	(10,720)
Long term liabilities	(966)	-	-	-	-	(966)
Long term pension liability	-	(10,964)	-	-	-	(10,964)
	<u>11,594</u>	<u>(6,834)</u>	<u>41,024</u>	<u>69,198</u>	<u>2,095</u>	<u>117,077</u>

## 23 Connected charities

The RSPB is one of the global partners in BirdLife International (registered charity number 1042125), an umbrella organisation for entities with similar objectives throughout the world. During the year, grants valued at £1,021,000 (2007: £857,000) were paid by the RSPB to BirdLife International for work directly supporting global species and habitat conservation.

Further information about this organisation can be obtained by writing to BirdLife International at the address below:

Wellbrook Court  
Girton Road  
Cambridge CB3 0NA

## 24 Cash flow statement

	<u>2008</u> £'000	<u>2007</u> £'000
(a) Net cash inflow from operating activities:		
Net incoming resources for the year	9,881	11,029
Depreciation on fixed assets	2,037	2,102
Interest & dividends received	(918)	(798)
	<u>11,000</u>	<u>12,333</u>
Profit on sale of tangible assets	(613)	(332)
Movement in working capital:		
Decrease / (Increase) in stocks	13	(39)
Increase in debtors	(2,155)	(2,379)
Increase / (Decrease) in creditors	4,342	(187)
	<u>2,200</u>	<u>(2,605)</u>
Movement in pension scheme	(1,083)	(368)
Net cash inflow from operating activities	<u>11,504</u>	<u>9,028</u>
(b) Reconciliation to short-term cash:		
Increase / (Decrease) in cash in the year	79	(287)
Short-term cash at 1 April	3,964	4,251
Short-term cash at 31 March	<u>4,043</u>	<u>3,964</u>

### Analysis of Short-term cash

	1 April 2007	Cash flow	31 March 2008
Short-term cash	3,964	79	4,043
	<u>3,964</u>	<u>79</u>	<u>4,043</u>
	<u>3,964</u>	<u>79</u>	<u>4,043</u>

## 25 Pensions

The RSPB operates a defined benefit scheme for the benefit of eligible employees. The assets of the scheme are held separately from those of the RSPB, being invested by professional fund managers, in accordance with guidelines issued by the Trustees of the pension fund.

On 15 February 2007, entry to the Final Salary Section of the scheme was suspended. On 1 October 2007 the Cash Balance Section was opened for new entrants.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. A full actuarial valuation was undertaken as at 1 April 2006. The market value of the scheme's assets at the valuation date was £68,300,000 and the actuarial value represented 87% of the benefits that had accrued to members. The deficit amounted to £10,400,000. The assumptions that have the most significant effect on the result of the valuation are those relating to the rate of return on investments and the rates of increase in salaries and pensions. It was assumed that investment returns would be 1.65% per annum greater than salary increases and that pensions in payment would increase at 2.8% per annum on pensions accrued after 5 April 1997 and at 3.0% on pensions accrued prior to 6 April 1997.

For the year ended 31 March 2008, the following contributions were made in line with actuarial recommendations. On average, the RSPB contributed 14.9% of pensionable salaries and made a lump sum contribution of £298,000 (2007: £1,000,000).

- Where benefits accrued on a 1/80th basis, members contributed 5.0%.
- Where benefits accrued on a 1/60th basis, members contributed 7.0%.
- Where benefits accrued under the Cash Balance Section members contributed 6.0%.

Financial Reporting Standard 17 – Retirement Benefits (FRS 17) requires the following disclosure.

**The major assumptions used by the actuary were:**

	<u>At 31 March 2008</u>	<u>At 31 March 2007</u>	<u>At 31 March 2006</u>
Rate of increase in salaries	5.00%	4.50%	3.80%
Rate of increase in pensions in payment	3.60%	3.10%	2.60%
Rate of increase in pensions in deferment	3.60%	3.10%	2.60%
Discount rate	6.20%	5.30%	4.90%
Inflation assumption	3.60%	3.10%	2.60%

## 25 Pensions (continued)

The assets in the scheme and the expected rate of return were:

	<u>At 31 March 2008</u>		<u>At 31 March 2007</u>		<u>At 31 March 2006</u>	
	Long-term rate of expected return	Value £'000	Long-term rate of expected return	Value £'000	Long-term rate of expected return	Value £'000
Equities	7.30%	56,946	6.70%	64,182	6.55%	54,988
Bonds	6.20%	8,605	5.30%	5,804	4.90%	5,598
Property	7.30%	5,756	6.70%	5,851	6.55%	4,779
Cash & net current assets	4.90%	6,657	4.90%	5,096	4.75%	2,270
Insured policies	6.20%	534	5.30%	581	4.90%	598
Total market value of assets		<u>78,498</u>		<u>81,514</u>		<u>68,233</u>
Actuarial value of liability		<u>(89,462)</u>		<u>(90,943)</u>		<u>(88,033)</u>
Net pension liability		<u><u>(10,964)</u></u>		<u><u>(9,429)</u></u>		<u><u>(19,800)</u></u>

The RSPB is not subject to corporation tax and it does not, therefore, account for deferred tax. Consequently, there cannot be a deferred tax asset related to the above pension liability.

### Analysis of amount charged to the Consolidated statement of financial activities under FRS 17:

	<u>2008</u> £'000	<u>2007</u> £'000
Current service cost	(3,673)	(3,635)
Total operating charge	<u>(3,673)</u>	<u>(3,635)</u>
Expected return on pension scheme assets	5,423	4,462
Interest on pension liabilities	(4,921)	(4,411)
Net return	<u>502</u>	<u>51</u>
Total amount charged to the Statement of financial activities	<u><u>(3,171)</u></u>	<u><u>(3,584)</u></u>

## 25 Pensions (continued)

### Analysis of amount recognised in the Consolidated statement of financial activities under FRS 17:

	<u>2008</u> £'000	<u>2007</u> £'000	<u>2006</u> £'000	<u>2005</u> £'000	<u>2004</u> £'000
Actual return less expected return on assets	<b>(12,848)</b>	4,520	8,934	2,112	5,735
% of scheme assets	<b>(16%)</b>	6%	13%	4%	14%
Experience gain / (loss) arising on liabilities	-	2,567	-	-	(1,975)
% of scheme liabilities	<b>0%</b>	3%	0%	0%	(3%)
Changes in assumptions	<b>10,230</b>	2,916	(14,112)	(2,724)	(1,292)
	-----	-----	-----	-----	-----
Actuarial (loss) / gain	<b>(2,618)</b>	10,003	(5,178)	(612)	2,468
% of scheme liabilities	<b>(3%)</b>	11%	(6%)	(1%)	4%
	=====	=====	=====	=====	=====

### Movement in deficit during the year:

	<u>2008</u> £'000	<u>2007</u> £'000
Deficit in scheme at beginning of year	<b>(9,429)</b>	(19,800)
Movement in year:		
Current service cost	<b>(3,673)</b>	(3,635)
Contributions	<b>4,254</b>	3,952
Net return	<b>502</b>	51
Actuarial (loss) / gain	<b>(2,618)</b>	10,003
	-----	-----
Deficit in scheme at end of year	<b>(10,964)</b>	(9,429)
	=====	=====

## Acknowledgements 2007-8 – Thank you for supporting us

### Members

The support and loyalty of our members is critical to the success and achievements of the RSPB. Meeting the rigorous conservation targets that we set would not be possible without the enormous contributions that members make. Members help in many ways, all of them equally important: financially, through volunteering, by supporting RSPB campaigns through letter writing, and by helping to deliver RSPB projects on the ground through local groups.

### Community Groups

RSPB local groups, RSPB Wildlife Explorer groups and RSPB Phoenix groups worked unstintingly over the year. Local groups provide a great focus for us in local communities, involve many people in our work, and raised over £309,000 for RSPB conservation projects. Wildlife Explorers (our young members) raised more than £47,000 to help Save the Albatross.

On behalf of RSPB local groups and Wildlife Explorer groups throughout the UK, we would like to thank Awards for All (supported by the 'good cause' Lottery distributors across the UK) for their continued support of local projects through their community grants scheme.

### Volunteers

The RSPB enjoyed the support of over 14,000 volunteers last year, giving the RSPB a gift of time of 774,000 hours. This is equivalent to an extra 430 full-time staff working for nature conservation. These volunteers helped with virtually every aspect of the RSPB's work, and we cannot thank them enough for their

generous support. Additionally, 395,000 people gave an hour of their time to participate in the RSPB's Big Garden Birdwatch.

### Legacies

Once again, we are deeply impressed by the generosity of people who remember the RSPB in their wills. This income makes a tremendous difference to the amount of conservation work the RSPB is able to undertake. Our posthumous thanks go to each and every one. We would like to recognise them all by name, but this is not possible. However, there are a few people that we would like to mention:

Jean Batten  
 Mair Huberta Bonnell Bonnell-Lewis  
 Sidney George Cox  
 Anne Caroline Davies  
 Clara Maria Kahn  
 Ernest Albert Lodge  
 Frank Anthony Moss  
 John Paul Penney  
 Dorothy Mary Phillips  
 Selwyn Roberts  
 Frank Taylor  
 George William Cresswell Turner & Joyce  
 Mary Pemberton (formerly Turner)  
 Anita Agnes Unsworth

### Heritage Lottery Fund

The Heritage Lottery Fund has provided essential support for RSPB projects to restore and secure natural heritage for current and future generations to enjoy. The RSPB is indebted to HLF for its continued support for our work.

**Charitable trusts, non-governmental organisations and individual donors**

We are grateful for the support received and would particularly like to acknowledge the following:

H B Allen Charitable Trust	The Audrey Emma Lamb Charitable Trust
A J H Ashby Will Trust	Miss W E Lawrence 1973 Charitable Settlement
Mrs Edith May Austin Discretionary Trust	A G Leventis Foundation
BBC Wildlife Fund	The Michael Marks Charitable Trust
BirdLife International	The Millennium Stadium Charitable Trust
The Lilian Browse Charitable Trust	The National Trust
The Geoffrey Burton Charitable Trust	The Nature Trust (Sandy)
Cemlyn-Jones Trust	Miss Norah Loughton North*
City Bridge Trust	Northern Rock Foundation
Conservation International – Global Conservation Fund	North of England Zoological Society
Ernest Cook Trust	The Orr Mackintosh Foundation
Helen Jean Cope Trust	Michael Otto Stiftung
The Estate of Ella de Gray Jones	David and Lucile Packard Foundation
Disney Worldwide Conservation Fund	Paignton Zoo Environmental Park
Esmée Fairbairn Foundation	The Jack Patston Charitable Trust
Ettys Trust	Restore UK
Doris Field Charitable Trust	The Robertson Trust
Friends of Strathbeg	Helen Roll Charity
The Gannochy Trust	Royal Navy Birdwatching Society
The Garfield Weston Foundation	Rufford Small Grants for Nature Conservation
Gatwick Airport Community Trust	The Shears Foundation
The Helen and Horace Gillman Trusts	Teesside Environmental Trust
Douglas Glanfield Memorial Trust	The Tubney Charitable Trust
Glasgow Natural History Society	US National Marine Fisheries
The A B Grace Charitable Trust	The Wildfowl & Wetlands Trust
The Greenham Common Trust	The Wildlife Trusts
The Ernest Kleinwort Foundation	Mrs Mollie Willis Will Trust
The Kulika Charitable Trust 1981	WWF
The Lacey Foundation	John Young Charitable Settlement
The Rufford Maurice Laing Foundation	

\* deceased

**Landfill Communities Fund**

We are grateful for funding support from the following organisations through the Landfill Communities Fund:

Aberdeen Countryside Project	Newry & Mourne District Council
Aberdeenshire Council	Perth & Kinross Quality of Life Trust
Augean Landfill	Premier Waste Management
Belfast City Council	RWEnpower
Better Belfast Landfill Communities Fund	SITA Trust
Biffaward	Solway Heritage
Brett Environment Trust	Trust for Oxfordshire's Environment with funds from Viridor Credits'
CEMEX Community Fund	Oxfordshire Fund
Cory Environmental Trust in Britain	Ulster Wildlife Trust Landfill Communities Fund
County Durham Environment Trust Ltd	Veolia Environmental Trust
Cumbria Waste Management Environment Trust	Veolia ES Cleanaway Havering Riverside Trust
Down District Council	Veolia ES Cleanaway Mardyke Trust
Essex Environmental Trust	Veolia ES Cleanaway Pitsea Marshes Trust
Gloucestershire Environmental Trust	Viridor Credits
GrantScape	Viridor Credits via Suffolk Environmental Trust
Green Leeds Limited	Waste Recycling Group Ltd (WRG) through GrantScape's Biodiversity Challenge Fund
Hanson Environment Fund	Waste Recycling Group Ltd (WRG) through Waste Recycling Environmental Ltd (WREN)
The Highland Council	
Ibstock Cory Environmental Trust	
LaFarge Aggregates Ltd	
Lancashire Environmental Fund	
Mersey Waste Holdings Ltd	
Newport City Council Landfill Communities Fund	

**Business Supporters and Trading Partners**

The RSPB enjoys successful partnerships with business supporters to our mutual benefit. We would particularly like to acknowledge the following:

A&C Black (Publishers) Ltd	Jarrold Calendars
ADAS	Jordans
Alton Garden Centre	Lisnaskea Community Enterprises Ltd
ATH Resources	Lochcarron of Scotland
Aylett Nurseries Ltd	Lush Retail Ltd
Bemrose Promotional Products	Nikon
Bents Garden Centre	Northumbrian Water
The Blue Diamond Group	Notcutts Garden Centres
Boehringer Ingelheim	Pets at Home
BP through the Scottish Forest Alliance	The Puppet Company
British Airways Assisting Conservation Scheme	RBS
Burston Garden Centre	Redeem plc
The Caravan Club	RWE Thames Water plc
CEMEX Poland	Sabir Petrochemicals Ltd
Chevron	Sainsbury's
Clive Mattock Fundraising Ltd	Scottish and Southern Energy plc
Concept Research Ltd	Sembcorp Utilities plc
The Co-operative Bank plc	Severn Trent Water plc
Co-operative Retail	Southern Water
Creagh Concrete	Support Direct Ltd
Creative Approach Marketing	Suttons Consumer Products Ltd
D J Squire & Co, Ltd	Swarovski Optik KG
Dorling Kindersley Ltd	Talisman Energy
European Bank for Reconstruction and Development (EBRD)	Tesco Stores Ltd
The Famous Grouse	Turcan Connell
Fulham Heating Merchants Ltd	United Utilities
Fundraising Initiatives Ltd	The Van Hage Garden Company
Garden Bird Supplies	Viking Optical Ltd
Goldman Sachs	Walkers Snacks Ltd
Greene King plc	Webbs of Wychbold
Hanson Aggregates Ltd	Welsh Power
Haskins Garden Centres	Wessex Water
Highway Garden & Leisure	WHSmith
Homebase	Wild Republic (UK) Ltd
The Independent Newspaper	Woodmansterne Publications Ltd
	Zeon Ltd

**Support from statutory sector and other public bodies**

We are grateful for co-operation and support from organisations of many kinds, and would especially like to thank the following:

Area of Outstanding Natural Beauty (AONB) (Environmental Development Fund) for Anglesey	Enfys Grant Scheme funded by the BIG Lottery Fund and administered by the Wales Council for Voluntary Action (WCVA)
BIG Lottery Fund	English Heritage
Biodiversity Action Grant Scheme jointly supported by the Scottish Executive and Scottish Natural Heritage	Environment Agency
Bonn Convention for Migratory Species (CMS)	Environment Agency Wales
Broxbourne Borough Council	Environment & Heritage Service
Cairngorms National Park Authority	Environment Wales
Cherwell District Council	European Commission – DG Environment Direct Grant
Communities and Local Government (CLG)	European Commission – DG Research
CLG via Cambridgeshire County Council	European Commission – European Development Fund
CLG via Gravesham Borough Council and Kent Thameside Delivery Board	European Commission – Tropical Forests and Other Forests in Developing Countries budget line
Community Environmental Renewal Scheme managed by Forward Scotland on behalf of the Scottish Executive	European Commission – LIFE-Nature
Countryside Council for Wales	European LEADER+ Fund (delivered by the Mid Kent partnership)
The Crown Estate through the Marine Stewardship Fund	European LEADER+ Fund (delivered by the WARR partnership)
Department for Environment, Food and Rural Affairs (Defra)	European Regional Development Fund (ERDF)
Defra through the Aggregates Levy Sustainability Fund, administered by ACRE (through the COMMA Fund)	ERDF through the Eastern Scotland European Partnership
Defra through the Aggregates Levy Sustainability Fund, administered by the Minerals Industry Research Organisation (MIRO)	EU Objective 1 programme through the Welsh Assembly Government (European Agriculture Guidance and Guarantee Fund (EAGGF))
Defra through the Aggregates Levy Sustainability Fund, administered by Natural England	EU Objective 2 programme through the Welsh Assembly Government (WEFO)
Defra – Darwin Initiative	Foreign & Commonwealth Office / DfID – Overseas Territories Environment Programme
Defra – Partnership for Environment Cooperation in Europe Fund	Forestry Commission England
Department for International Development (DfID) – Civil Society Challenge Fund	Forestry Commission Scotland
Department of Agriculture and Rural Development	Forestry Commission Wales
Dumfries and Galloway LEADER+	French Government's Fonds Français pour l'Environnement Mondiale (FFEM)
East of England Development Agency	Gateshead Council
East of England Regional Assembly	German Government's Centrum für Internationale Migration und Entwicklung
East Herts Council	Global Environment Facility
East Midlands Development Agency	

**Support from statutory sector and other public bodies (continued)**

Government Office for the North East	River Nene Regional Park through the Green
Heritage Lottery Fund	Infrastructure grant scheme
High Weald AONB Sustainable Development Fund	Scottish Environmental Protection Agency
Isle of Anglesey County Council	Scottish Executive
Lancashire County Council	Scottish Government Rural Payments and Inspections Directorate
LEADER+ in the East Riding of Yorkshire	Scottish Government Science Engagement Grants Scheme
LEADER+ in the Somerset Levels and Moors	Scottish Natural Heritage
Local Regeneration Fund through Newport City Council	South Downs Joint Committee Sustainable Development Fund
Lomond and Rural Stirling LEADER+	South East England Development Agency (SEEDA)
London Thames Gateway Development Corporation	Staffordshire County Council
Mid Bedfordshire District Council	Stockton-on-Tees Borough Council
National Assembly for Wales	Suffolk County Council
National Parks & Wildlife Services	Suffolk Development Agency
Natural England	Surrey Hills AONB Sustainable Development Fund
Natural England – Countdown 2010 Biodiversity Action Fund	Tees Valley Partnership
Neighbourhood Renewal Fund, managed by the Great Yarmouth Local Strategic Partnership	Thurrock Thames Gateway Development Corporation
New Forest National Park Authority Sustainable Development Fund	The Welsh Assembly Government
North East Lincolnshire Council	The Welsh Assembly Government Department of Economy and Transport
Northern Ireland Tourist Board	The Welsh Assembly Government through the Department of Economy and Transport (Visit Wales)
North Pennines AONB Partnership	The Welsh Assembly Government through the Department of Rural Affairs
North Pennines LEADER+ Programme	
Northwest Regional Development Agency	
Orkney Islands Council	
Rail Link Countryside Initiative	

## How you can help the RSPB

There are many ways you can help - you could buy something, make a donation or help us as a volunteer. This section outlines the most common ways people want to support us - just choose whatever suits you.

### Join the RSPB

Whether you want membership for yourself or someone else, why not join today?

### Shopping

Buy your gifts, birdfood, binoculars and a range of other products. Or support us through RSPB Energy, holidays and more. All sales benefit the RSPB.

### Campaigns and appeals

Support our campaigns and appeals and you can help our work to secure a healthy environment for birds and wildlife. We need your support to help wild birds and the wild places they live in - and to demand better laws to protect them.

### Remember birds in your will

If you have had a lifetime's pleasure from birds, why not help ensure their future by leaving a legacy to the RSPB in your will? Any amount, large or small, will be put to excellent use.

### Get involved

Writing letters and e-mails direct to your MP and other decision-makers can really make a difference for birds and wildlife. Join other RSPB campaigners and make sure your voice is heard.

### Fundraise for wildlife

Have fun and meet like-minded people. Learn new skills and put old ones to good use. And help birds and wildlife while you do it.

### Local groups

RSPB local groups are a great way to meet new friends and help out the RSPB where you live. They are open to all and you will receive a very warm welcome.

### Volunteering for the RSPB

Looking for an exciting and interesting way to make a difference for wild birds and the environment? Why not consider volunteering? You don't have to know anything about birds to volunteer with the RSPB.

**For more information on how you can support the RSPB please visit our website [www.rspb.org.uk](http://www.rspb.org.uk) or telephone Membership Services on 01767 693680**

## The RSPB

### UK Headquarters

The Lodge, Sandy, Bedfordshire SG19 2DL  
Tel: 01767 680551

### Northern Ireland Headquarters

Belvoir Park Forest, Belfast BT8 7QT  
Tel: 028 9049 1547

### Scotland Headquarters

Dunedin House, 25 Ravelston Terrace, Edinburgh EH4 3TP  
Tel: 0131 311 6500

### Wales Headquarters

Sutherland House, Castlebridge, Cowbridge Road East, Cardiff CF11 9AB  
Tel: 029 2035 3000

**[www.rspb.org.uk](http://www.rspb.org.uk)**



The RSPB speaks out for birds and wildlife, tackling the problems that threaten our environment. Nature is amazing – help us keep it that way.



As a charity, the RSPB is dependent on the goodwill and financial support of people like you. Please visit [www.rspb.org.uk/supporting](http://www.rspb.org.uk/supporting) or call 01767 680551 to find out more.