

**AFRICAN BIRD CLUB**  
**ANNUAL REPORT OF THE TRUSTEES**  
**AND FINANCIAL STATEMENTS**

**31 DECEMBER 2008**

**Charity Number 1053920**

# **AFRICAN BIRD CLUB**

## **ANNUAL REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2008**

---

<b>CONTENTS</b>	<b>Pages</b>
Legal and administrative information	<b>1</b>
Report of the Members of the Council	<b>2 – 6</b>
Independent Examiner’s Report to the Members	<b>7</b>
Statement of Financial Activities	<b>8</b>
Balance Sheet	<b>9</b>
Notes to the Financial Statements	<b>10 – 14</b>
<b>The following pages do not form part of the financial statements:</b>	
Detailed Statement of Financial Activities	<b>16 - 17</b>
Overseas accounts	<b>18</b>

---

# **AFRICAN BIRD CLUB**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **YEAR ENDED 31 DECEMBER 2008**

---

#### **Status**

African Bird Club is formed under a Constitution dated 9 March 1996 and amended at the AGMs on 9 March 2002 and 8 March 2008. It is a registered charity, with charity number 1053920.

#### **Council Members**

As required by the Constitution, all Executive Officers and Council Members (Trustees) shall be elected or re-elected at every Annual General Meeting. Nominations from the Council for election or re-election of Council Members have to be circulated with the notice of the AGM. Nominations by ordinary members of the Club have to be signed by at least five members and submitted with the written consent of the nominated candidate at least three months before the AGM.

Council Members serve for no longer than four consecutive years, unless they are to become or to continue as an Executive Officer of the Club.

The Council has the power to co-opt new Council Members at any time subject to confirmation at the following Annual General Meeting.

The Council has the power to remove any Council Member provided the number does not fall below a minimum of six.

The Council Members who served or were co-opted during 2008 are as follows:

P Atkinson	Vice Chairman (Appointed at AGM 8 <sup>th</sup> March 2008)
K Betton	Chairman (Appointed at AGM 8 <sup>th</sup> March 2008)
J Caddick	Treasurer / Sponsor liaison
J Childs	Country Representatives' Coordinator (Resigned at AGM 8 <sup>th</sup> March 2008)
E Cook	Publicity and Sponsorship Officer (Resigned at AGM 8 <sup>th</sup> March 2008)
C Dickson (co-opted)	Country Representatives' Coordinator
G Randall	Secretary / Sales Officer liaison
N Redman	(Appointed at AGM 8 <sup>th</sup> March 2008)
S Tyler	Chairman of the Conservation Committee
N Thomas	Rutland Officer
R Webb	Chairman (Resigned at AGM 8 <sup>th</sup> March 2008)
A Williams	Membership Secretary

#### **Principal Office**

The Club does not have a principal office address, as all activities and Council meetings are undertaken at the private addresses of Council members or other equivalent locations. Those who serve on Council can be contacted however via the following address:

African Bird Club, c/o BirdLife International, Wellbrook Court, Girton Road, Cambridge CB3 0NA.

#### **Independent Examiner**

Michael Goddard, 57 Markfield Road, Caterham, Surrey, CR3 6RQ.

#### **Bankers**

Barclays plc. Holt Branch, 17 Market Place, Fakenham, Norfolk.

---

# **AFRICAN BIRD CLUB**

## **REPORT OF THE MEMBERS OF THE COUNCIL**

### **YEAR ENDED 31 DECEMBER 2008**

---

The Council Members have pleasure in presenting their report and the unaudited financial statements of the Club for the year ended 31 December 2008.

#### **Aims of the Club**

- To provide a worldwide focus for African ornithology
- To encourage an interest in the conservation of the birds of the region
- To liaise with and promote the work of existing regional societies
- To publish a twice-yearly colour bulletin
- To encourage observers to visit lesser known areas of the region
- To encourage observers to actively search for globally threatened and near-threatened species
- To run the ABC conservation programme

#### **Organisation**

The main decision-making forum of the Club is the meeting of Council Members three times per annum. The purpose of this meeting is to review progress since the previous meeting and to set policy, constraints and direction for the next period. Several specific areas of activity are considered at each meeting of Council Members: the report of the Chairman of the Conservation Committee which manages the conservation programme; the report of the Chairman of the Bulletin Editorial Board which oversees the content and production of the twice-yearly colour bulletin; the report of the Treasurer; the report of the Membership Secretary; reports from individual Council Members with specific areas of responsibility such as publicity and sponsorship, website development and sales. Individual Council Members have day to day decision making authority within their allocated areas of responsibility and within the policies and constraints specified at the meeting of Council Members.

#### **Investment powers**

The Constitution places no restrictions on the investment powers of Council Members.

#### **Review of activities and future developments**

- **Membership**

The membership at the end of 2008 remained stable at c.1240. Some 50% of members are from the UK although the Club has members in 70 countries. Members pay an annual subscription fee. Many members participate in a supporting membership scheme by paying an increased fee in order to support a member in Africa.

- **Bulletin**

The Club produced 2 colour bulletins in 2008 with a total of 288 pages. These were distributed to all members and corporate sponsors. These high quality bulletins comprised 33 feature articles as well as items of news and comment on African ornithology. In addition, they contained items of Club news, minutes of the AGM, the 2007 financial report and reports on projects supported by the conservation fund. The cost of printing the bulletin and the amount of colour continues to be reviewed and alternatives considered.

# **AFRICAN BIRD CLUB**

## **REPORT OF THE MEMBERS OF THE COUNCIL**

### **YEAR ENDED 31 DECEMBER 2008**

---

- **Conservation**

The following conservation projects were funded by the Club during the year in support of the conservation of Africa's avifauna.

- Kalahari transect survey in Botswana
- Amani Sunbird in Kenya
- Daa River survey in Kenya
- Coordinated Avifaunal Roadcount in South Africa
- Akanyaru survey in Rwanda
- Socotra Cormorant in Eritrea
- Mpingo Forest survey in Tanzania
- Lubango Museum skins in Angola
- Jackson's Widowbird in Tanzania
- Sharpe's Longclaw in Kenya
- University small grants in Uganda
- Ringing course in Zambia
- North Nandi project in Kenya
- Lake Victoria birds in Kenya
- Stripe-breasted Tit in Uganda
- Pan-African Ornithological Congress 2008 in South Africa.

- **Sales**

No new sales lines were introduced during 2008. The Club was represented at the British Birdwatching Fair at Rutland Water which is our major outlet for sales. Sales were also made at the AGM and via the website. The Club launched a Lottery Draw in 2007 with major prizes provided by our corporate sponsors and the Draw took place at the AGM in March 2008.

- **Corporate Sponsorship**

The Club was very successful in retaining and signing new corporate sponsors during 2008 to bring the total to 36 at the end of the year. This is important for the future of the Club not only in terms of direct sponsorship fees but also in providing opportunities for advertising revenue and sponsorship of conservation projects.

- **Country Representatives**

At the end of the year, the Club had representatives in 38 countries of which 28 are in Africa.

- **Website**

There were further developments to the Club's website at [www.africanbirdclub.org](http://www.africanbirdclub.org) during the year in order to maintain the site as the premier free website resource for African ornithology. These included updates to the country checklists, the implementation and provision of links to a database of African bird sounds, and the inclusion of French language species names in the photographic database which now has over 10,000 images. The website is also an important business tool for the Club with membership subscriptions, sponsorship, donation and sales income received over a secure connection.

---

# **AFRICAN BIRD CLUB**

## **REPORT OF THE MEMBERS OF THE COUNCIL**

**YEAR ENDED 31 DECEMBER 2008**

---

- **Local Payment Schemes**

The Club operates local payment schemes whereby members in selected African countries can pay their subscriptions in the local currency. The funds are held within the country to be spent locally on projects which support the aims of the Club. Such schemes are operated currently in Kenya, Madagascar, South Africa, Uganda and Zimbabwe. Members have the same benefits as overseas members who pay their subscriptions into the UK account directly.

The associated funds belong to the Club and Council Members reserve the right to specify how these funds may be disbursed and may veto any projects proposed. The following conservation award was authorised and paid in part in 2008 from South Africa; Lubango Museum skins in Angola.

- **Affiliated Membership**

This scheme allows ornithological clubs in African countries to receive collective membership if approved by Council. No subscription is levied but the clubs are sent a few copies of the bulletin for circulation among their members in exchange for submitting reports of ornithological activities in their countries. Three clubs participate in this scheme currently; Arabuko-Sokoke Forest Guides Association in Kenya; Cameroon Biodiversity Conservation Society; ASITY in Madagascar.

- **Plans**

During the next year, the Club intends to produce a further 2 bulletins with increased colour content, support further conservation awards and develop new website functions as a minimum. The Club will be represented at the British Birdwatching Fair.

### **Reserves policy**

The Council Members established a policy during 2004 whereby a financial reserve equivalent to at least 50% of anticipated annual income would be held. At this level Council Members feel that they would be able to continue the current activities of the Club in the event of a significant drop in funding or increase in expenditure. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly should such an event occur. At the balance sheet date, UK reserves excluding restricted funds amounted to £23,138. In addition, the Life Membership fund stood at £11,258 which Council Members agreed could be used as a reserve in the event of an emergency.

### **Investment policy**

The Council Members have considered the most appropriate policy for investing any available funds. In the light of the modest value of these funds and the periodic need to draw on the funds at short notice, a policy of placing these on deposit with the Charities Aid Foundation where an acceptable interest return is achieved has been followed. The deposit interest rates are kept under review and new arrangements are considered where appropriate.

### **Risk review**

A strategic review was carried out in 2005 which identified the major risks to which the Club is exposed. The review resulted in systems being put in place to mitigate those risks. Internal risks are

---

# **AFRICAN BIRD CLUB**

## **REPORT OF THE MEMBERS OF THE COUNCIL**

**YEAR ENDED 31 DECEMBER 2008**

---

minimised by the implementation of effective internal control procedures which ensure both appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the Club. These procedures are periodically reviewed to ensure their continuing effectiveness.

# AFRICAN BIRD CLUB

## REPORT OF THE MEMBERS OF THE COUNCIL

YEAR ENDED 31 DECEMBER 2008

---

### Members of the Council

Council Members who served during the year and up to the date of this report are set out on page 1.

### Responsibilities of the Council Members (Trustees)

Law applicable to charities in England and Wales requires the Council Members to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Council Members should follow best practice and:

- select suitable accounting policies;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council Members are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them both to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with applicable law, regulations and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities".

Principal Office:

(Contact address, see note on page 1)

c/o BirdLife International,  
Wellbrook Court,  
Girton Road,  
Cambridge CB3 0NA

Signed by order of the Chairman

.....  
Keith Betton

Dated .....

# **AFRICAN BIRD CLUB**

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS**

### **YEAR ENDED 31 DECEMBER 2008**

---

I report on the unaudited accounts of the charity for the year ended 31 December 2008 set out on pages 8 to 14.

#### **RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND THE EXAMINER**

As the members are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 does not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charities Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINER'S REPORT**

My examination was carried out in accordance with the general directions given by the Charities Commissioners. An independent examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as members of the council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 41 of the Act; and
  - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

57 Markfield Road  
Caterham  
Surrey  
CR3 6RQ

.....  
Michael Goddard  
Chartered Certified Accountant

Dated.....

**AFRICAN BIRD CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2008**

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	10,908	5,488	16,396	11,555
Activities for generating funds	3	5,982	-	5,982	6,170
Investment income		1,772	-	1,772	1,673
<i>Incoming resources from charitable activities</i>					
Subscriptions		<u>19,733</u>	-	<u>19,733</u>	<u>18,762</u>
<b>Total incoming resources</b>		<u>38,395</u>	<u>5,488</u>	<u>43,883</u>	<u>38,160</u>
<b>Resources expended</b>					
<i>Cost of generating funds</i>					
Fundraising trading: cost of goods sold and other costs	4	1,431	-	1,431	1,636
<i>Charitable activities</i>					
Grants payable	5	10,884	2,705	13,589	9,958
Cost of activities in furtherance of charity's objects	6	22,709	-	22,709	20,950
<i>Governance costs</i>	7	<u>1,957</u>	-	<u>1,957</u>	<u>1,243</u>
<b>Total resources expended</b>		<u>36,981</u>	<u>2,705</u>	<u>39,686</u>	<u>33,787</u>
<b>Net incoming resources</b>	8	1,414	2,783	4,197	4,373
<b>Total funds at 1 January 2008</b>		<u>23,214</u>	-	<u>23,214</u>	<u>18,841</u>
<b>Total funds at 31 December 2008</b>		<u>24,628</u>	<u>2,783</u>	<u>27,411</u>	<u>23,214</u>

The charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 10 to 14 form part of these financial statements

# AFRICAN BIRD CLUB

## BALANCE SHEET

YEAR ENDED 31 DECEMBER 2008

---

		<b>2008</b>	2007
	Note	£	£
<b>Current assets</b>			
Stock	11	1,795	2,647
Cash at bank		<u>46,935</u>	<u>40,245</u>
		48,730	42,892
<b>Creditors: Amounts falling due within one year</b>			
Net current assets	12	<u>(8,440)</u>	<u>(7,962)</u>
		40,290	34,930
<b>Creditors: Amounts falling due after one year</b>			
	13	<u>(12,879)</u>	<u>(11,716)</u>
<b>Net assets</b>			
		<u>27,411</u>	<u>23,214</u>
<b>Unrestricted funds</b>			
Designated fund	14	-	3,000
Club fund	14	18,223	15,681
Conservation fund	14	<u>6,405</u>	<u>4,533</u>
		24,628	23,214
<b>Restricted funds</b>			
	14	<u>2,783</u>	-
		<u>27,411</u>	<u>23,214</u>

Signed by order of the Treasurer:

.....  
John Caddick

Dated.....

The notes on pages 10 to 14 form part of these financial statements

# AFRICAN BIRD CLUB

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2008

---

#### 1 Accounting policies

a) The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards and the Statement of Recommended Practice, Accounting and reporting by Charities, issued in 2005.

b) Income from donations is included in incoming resources when these are receivable, except as follows:

I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;

II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

c) The amount credited to the SOFA represents subscriptions due to 31 December 2008. Subscription income received up to that date, but in respect of later years is deferred until relevant period.

Life membership subscriptions are to be written off to the SOFA over a term of 25 years.

d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

e) Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Management and administration costs are those costs incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

f) Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

g) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

h) Designated funds are funds set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

i) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2 Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
Donations and sponsorship	8,040	5,488	13,528	9,146
Gift Aid	<u>2,868</u>	-	<u>2,868</u>	<u>2,409</u>
	<u>10,908</u>	<u>5,488</u>	<u>16,396</u>	<u>11,555</u>

# AFRICAN BIRD CLUB

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
Advertising receipts	840	-	840	805
Bulletin sales	1,389	-	1,389	1,331
Merchandise sales	2,042	-	2,042	2,453
Raffle	<u>1,711</u>	-	<u>1,711</u>	<u>1,581</u>
	<u>5,982</u>	-	<u>5,982</u>	<u>6,170</u>

### 4 Cost of generating funds

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
Opening stocks	2,647	-	2,647	1,246
Purchases	579	-	579	3,037
Closing stocks	<u>(1,795)</u>	-	<u>(1,795)</u>	<u>(2,647)</u>
	<u>1,431</u>	-	<u>1,431</u>	<u>1,636</u>

### 5 Grants payable

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
1 grant to Dar es Salaam University	-	-	-	1,000
1 grant to University of Brighton	-	-	-	1,000
1 grant to PAOC 2008	1,549	-	1,549	-
1 grant to ACNR Rwanda	-	500	500	-
1 grant to Eritrea Fisheries Ministry	1,000	-	1,000	-
1 grant to University of East Anglia	1,000	-	1,000	-
1 grant to Angola research	993	980	1,973	-
4 grants to National Museums of Kenya	2,750	-	2,750	-
8 grants to other institutions (2007:12)	2,592	1,225	3,817	7,958
2 grants to individuals for PAOC 2008 (2007:0)	<u>1,000</u>	-	<u>1,000</u>	-
	<u>10,884</u>	<u>2,705</u>	<u>13,589</u>	<u>9,958</u>

### 6 Cost of activities in furtherance of charity's objects

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
Printing and associated costs	11,573	-	11,573	12,000
Postage costs	6,142	-	6,142	4,635
<i>Support costs</i>				
Stationery, postage and telephone	416	-	416	813
Hall hire and meeting costs etc.	3,442	-	3,442	3,232
Insurance	136	-	136	136
Website	<u>1,000</u>	-	<u>1,000</u>	<u>134</u>
	<u>22,709</u>	-	<u>22,709</u>	<u>20,950</u>

# AFRICAN BIRD CLUB

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2008

---

### 7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
Bank and credit card charges	1,077		1,077	934
Accountancy	<u>880</u>		<u>880</u>	<u>309</u>
	<u>1,957</u>		<u>1,957</u>	<u>1,243</u>

### 8 Net incoming resources for the year

This is stated after charging:

	Total funds 2008 £	Total funds 2007 £
Independent examiner's remuneration	880	309
Reimbursement of trustees' expenses	<u>2,742</u>	<u>3,616</u>

Travel, office and meeting expenses of £2,742 were reimbursed to six Trustees during the year. They returned £1,710 to the Club by way of matching donations.

### 9 Staff costs and numbers

No salaries or wages have been paid to employees, including the Board of Trustees, during the year.

### 10 Taxation

The charity is exempt from corporation tax on its charitable activities.

### 11 Stock

	Total funds 2008 £	Total funds 2007 £
Goods for resale	<u>1,795</u>	<u>2,647</u>
	<u>1,795</u>	<u>2,647</u>

**AFRICAN BIRD CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2008**

**12 Creditors: amounts falling due within one year**

	<b>Total funds 2008</b>	Total funds 2007
	£	£
Deferred income	7,853	7,668
Accruals	<u>587</u>	<u>294</u>
	<u>8,440</u>	<u>7,962</u>

**13 Creditors: amounts falling due after one year**

	<b>Total funds 2008</b>	Total funds 2007
	£	£
Deferred income	<u>12,879</u>	<u>11,716</u>
	<u>12,879</u>	<u>11,716</u>

Deferred income relates to life membership and subscriptions and sponsorship received in advance.

**14 Movement in funds**

	<b>At 1 January 2008</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfers</b>	<b>At 31 December 2008</b>
	£	£	£	£	£
<b>Restricted funds</b>	-	5,488	(2,705)	-	2,783
<b>Unrestricted funds</b>					
Designated funds	3,000	-	(2,549)	(451)	-
Club fund	15,681	23,734	(21,192)	-	18,223
Conservation fund	<u>4,533</u>	<u>14,661</u>	<u>(13,240)</u>	<u>451</u>	<u>6,405</u>
	<u>23,214</u>	<u>38,395</u>	<u>(36,981)</u>	-	<u>24,628</u>
<b>Total funds</b>	<u>23,214</u>	<u>43,883</u>	<u>(39,686)</u>	-	<u>27,411</u>

Conservation fund income includes unrestricted donations, gift aid, merchandise sales and raffles.

Conservation fund expense includes cost of goods sold, unrestricted awards, 50% support costs and governance costs. The conservation balance includes goods for resale.

The transfer of £451 to the conservation fund is unspent funds designated for Pan-African Ornithological Congress 2008.

**AFRICAN BIRD CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2008**

---

**15 Analysis of net assets between funds**

	<b>Net Current Assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Restricted funds</b>	2,783	2,783
<b>Unrestricted funds</b>		
Designated fund	-	-
Club fund	18,223	18,223
Conservation fund	<u>6,405</u>	<u>6,405</u>
	<u>27,411</u>	<u>27,411</u>

**AFRICAN BIRD CLUB**  
**MANAGEMENT INFORMATION**  
**YEAR ENDED 31 DECEMBER 2008**

---

**The following pages do not form part of the statutory financial statements  
which are the subject of the independent examiner's report on page 7.**

# AFRICAN BIRD CLUB

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2008

---

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary income	10,908	5,488	16,396	11,555
Activities for generating funds	5,982	-	5,982	6,170
Investment income	1,772	-	1,772	1,673
<i>Incoming resources from charitable activities</i>				
Subscriptions	<u>19,733</u>	-	<u>19,733</u>	<u>18,762</u>
	<u>38,395</u>	<u>5,488</u>	<u>43,883</u>	<u>38,160</u>
 <b>Resources expended</b>				
<i>Cost of generating funds</i>				
Opening stocks	2,647	-	2,647	1,246
Purchases	579	-	579	3,037
Closing stocks	<u>(1,795)</u>	-	<u>(1,795)</u>	<u>(2,647)</u>
	<u>1,431</u>	-	<u>1,431</u>	<u>1,636</u>
 <b>Grants payable</b>				
Awards	<u>10,884</u>	<u>2,705</u>	<u>13,589</u>	<u>9,958</u>
	<u>10,884</u>	<u>2,705</u>	<u>13,589</u>	<u>9,958</u>
 <b>Cost of activities in furtherance of charity's objects</b>				
Printing and associated costs	11,573	-	11,573	12,000
Postage costs	<u>6,142</u>	-	<u>6,142</u>	<u>4,635</u>
	<u>17,715</u>	-	<u>17,715</u>	<u>16,635</u>
 <b>Support costs</b>				
Stationery, postage and telephone	416	-	416	813
Hall hire and meeting costs	3,442	-	3,442	3,232
Insurance	136	-	136	136
Website	<u>1,000</u>	-	<u>1,000</u>	<u>134</u>
	<u>4,994</u>	-	<u>4,994</u>	<u>4,315</u>

---

# AFRICAN BIRD CLUB

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2008

---

	Unrestricted Funds £	Restricted Funds £	Total funds 2008 £	Total funds 2007 £
<b>Governance costs</b>				
Bank and credit card charges	1,077	-	1,077	934
Accountancy	<u>880</u>	=	<u>880</u>	<u>309</u>
	<u>1,957</u>	=	<u>1,957</u>	<u>1,243</u>
<b>Total resources expended</b>	<u>36,981</u>	<u>2,705</u>	<u>39,686</u>	<u>33,787</u>
<b>Net surplus / (deficit) for the year</b>	<u>1,414</u>	<u>2,783</u>	<u>4,197</u>	<u>4,373</u>

# AFRICAN BIRD CLUB

## OVERSEAS ACCOUNTS

### YEAR ENDED 31 DECEMBER 2008

#### Local currencies

	Note	Kenya Ksh	Madagascar Aria	South Africa Rand	Uganda Ush	Zimbabwe ZW\$
<b>Total funds at 1 January 2008</b>		10,200	128,833	21,891	350,000	215,700
<b>Incoming resources</b>						
2008 Subscriptions		52,100	125,000	2,219	40,000	325,000,000
Sponsorship		=	=	=	<u>357,600</u>	=
		<u>52,100</u>	<u>125,000</u>	<u>2,219</u>	<u>397,600</u>	<u>325,000,000</u>
<b>Resources expended</b>						
Grants payable	5	-	-	14,300	-	-
Support costs	6	-	147,500	-	-	-
		=	<u>147,500</u>	<u>14,300</u>	=	=
Net incoming / (outgoing) resources		52,100	(22,500)	(12,081)	397,600	325,000,000
<b>Total funds at 31 December 2008</b>		<u>62,300</u>	<u>106,333</u>	<u>9,810</u>	<u>747,600</u>	<u>325,215,700</u>
Exchange rate*		119	3,346	14.4	2,945	9,130,000,000

\* Exchange rates are based on the US Treasury report for 31 December 2008

#### UK £ Sterling

	Note	Kenya £	Madagascar £	South Africa £	Uganda £	Zimbabwe £	Total £
<b>Total funds at 1 January 2008</b>		77.16	35.45	1569.25	98.31	0.1	1780.27
Exchange rate adjustment	7	8.55	3.05	(49.05)	20.53	-	(16.92)
<b>Incoming resources</b>							
2008 Subscriptions		437.82	37.36	154.10	13.58	0.04	642.90
Sponsorship	2	=	=	=	<u>121.43</u>	=	<u>121.43</u>
		<u>437.82</u>	<u>37.36</u>	<u>154.10</u>	<u>135.01</u>	<u>0.04</u>	<u>764.33</u>
<b>Resources expended</b>							
Grants payable	5	-	-	993.06	-	-	993.06
Support costs	6	-	44.08	-	-	-	44.08
		=	<u>44.08</u>	<u>993.06</u>	=	=	<u>1037.14</u>
Net incoming / (outgoing) resources		437.82	(6.72)	(838.96)	135.01	0.04	(272.81)
<b>Total funds at 31 December 2008</b>		<u>523.53</u>	<u>31.78</u>	<u>681.24</u>	<u>253.85</u>	<u>0.14</u>	<u>1490.54</u>

#### Notes on overseas accounts

South Africa funds to the value of £1,569 were included in UK income and assets for 2007.

Funds for other countries were not included in the UK accounts for 2007.

Funds for other countries at 1 January 2008 have been included in subscription income in the UK accounts for 2008.

2008 subscription income for Kenya was supported by a grant from the Tourism Trust Fund.

The Grant payable from South Africa funds was for Angola research.