

**AFRICAN BIRD CLUB**  
**ANNUAL REPORT AND ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2010**

Charity Number 1053920

# **AFRICAN BIRD CLUB**

## **ANNUAL REPORT AND ACCOUNTS**

**YEAR ENDED 31 DECEMBER 2010**

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## **AFRICAN BIRD CLUB**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

#### **YEAR ENDED 31 DECEMBER 2010**

#### **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 AGM. The Council has the power to remove any Council Members provided the number does not fall below the minimum of six.

The Council Members who served [or were co-opted] during 2010 are as follows:

P. Atkinson	Member
K. Betton	Chairman
J. Caddick	Vice Chairman
S. Cameron	Sponsorship Officer
C. Dickson	Country Representatives' Coordinator
C. Magin	Chairman of the Conservation Committee
N. Redman	Publications Committee Member
D. Sheehan	Membership Secretary
S. Walsh	Secretary
A. Williams	Treasurer
S. Tyler	Resigned 10 <sup>th</sup> April 2010

#### **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 the 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 FCCA, 57 Markfield Road, Caterham, Surrey, CR3 6RQ.

#### **Bankers**

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

## **AFRICAN BIRD CLUB**

### **LEGAL AND ADMINISTRATIVE INFORMATION (Cont/d)**

#### **YEAR ENDED 31 DECEMBER 2010**

##### **Trustees' responsibility for the accounts**

Charity law requires the trustees of the Charity to prepare statements of account for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether or not the accounts have been prepared in accordance with that statement and applicable accounting standards;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which are sufficient to show and explain the Charity's transactions and to disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that any statements of account comply with the requirements of the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

# AFRICAN BIRD CLUB

## TRUSTEES' REPORT

### YEAR ENDED 31 DECEMBER 2010

The trustees present their report and the accounts for the year ended 31<sup>st</sup> December 2010. The financial statements have been prepared in accordance with the accounting policies on page 10 and comply with the Charity's constitution and applicable law.

The African Bird Club was formed under a Constitution dated 9<sup>th</sup> March 1996 and amended at the AGMs on 9<sup>th</sup> March 2002 and 8<sup>th</sup> March 2008 and is a registered charity (No. 1053920).

#### **The objects of the Charity are:-**

- 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 the meetings 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 the 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 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 on 31<sup>st</sup> December 2010 remained stable at 1200 compared with 1201 at the end of 2009. 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 2010 with a total of 272 pages. These were distributed to all members and corporate sponsors. These high quality bulletins comprised 27 feature articles as well as items of news and comment on African ornithology. In addition, they contained items of Club news, notes on the AGM 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**

### **TRUSTEES' REPORT (Cont/d)**

#### **YEAR ENDED 31 DECEMBER 2010**

- **Conservation**

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

- Birdwatchers field lists project, Nature Kenya
- Lake Victoria hotspot survey
- Djibouti Francolin in the Mabale Mountains
- Cape Parrots in South Africa
- Sociable Lapwing survey in Eritrea
- Lake Nasser water bird counts in Egypt
- Survey of vultures in Sudan
- Forest use and bird conservation in south-west Madagascar
- Aberdare Cisticola in Abardares National Park, Kenya
- Status and Viability of Lilians Lovebird in Malawi
- Student training Uganda
- Zino's Petrel appeal - Madeira, Portugal - BirdLife International

- **Sales**

A new design of the popular ABC mugs was produced and was a successful sales item. 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 (although as we did not have a sales officer for 2010 only limited sales were made via the website).

- **Corporate Sponsorship update**

The Club was successful in a difficult economic climate in retaining and signing new corporate sponsors during 2010 with a total of 31 sponsors 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 44 countries of which 35 are in Africa. New representatives were appointed in the following countries in 2010: Algeria, Cameroon, Djibouti, Kenya and Senegal.

- **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 Africa checklist and country sections. The photographic database now has over 15,000 images of 1,970 species, all photographs having been taken in Africa. The website is also an important tool for the Club with membership subscriptions, sponsorship, donation and sales income received over a secure connection. The website was featured in the Best of the Web spot in Bird Watching Magazine in January 2010.

# **AFRICAN BIRD CLUB**

## **TRUSTEES' REPORT (Cont/d)**

### **YEAR ENDED 31 DECEMBER 2010**

- **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.

- **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 projects and develop new website functions as a minimum. The Club will be represented at the British Birdwatching Fair. The Club will also be producing a new T shirt for sale with the same design used on the mugs produced in 2010. This will be produced in time for sale at the AGM and will be available for sale at the Bird 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 £31,460 of which £9,752 was earmarked for future conservation projects. In addition, the Life Membership fund stood at £11,218 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 (CAF) where an acceptable interest return had been achieved had been followed. The deposit interest rates are kept under review and new arrangements are considered where appropriate. In 2010, CAF interest rates declined significantly and Council Members decided to move some of the funds to a deposit account at the Monmouth Building Society.

**AFRICAN BIRD CLUB**

**TRUSTEES' REPORT (Cont/d)**

**YEAR ENDED 31 DECEMBER 2010**

**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 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.

Approved by the trustees on

2011 and signed on their behalf by:

..... Keith Betton

**AFRICAN BIRD CLUB**

**INDEPENDENT EXAMINER’S REPORT TO THE TRUSTEES**

**YEAR ENDED 31 DECEMBER 2010**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2010 set out on pages 8 to 14.

**Respective responsibilities of trustees and examiner**

The Charity’s trustees are responsible for the preparation of the accounts. The Charity’s trustees consider that an audit is not required for this year under section 43(2) of the Charity Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the 1993 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner’s report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the account and seeking explanations from you as trustees 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 to keep accounting records in accordance with section 41 of the Act and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....  
Michael Goddard  
Chartered Certified Accountant

57 Markfield Road  
Caterham  
Surrey CR3 6RQ

Dated.....

## AFRICAN BIRD CLUB

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 DECEMBER 2010

		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	funds	funds
		£	£	2010	2009
				£	£
<b>Incoming resources</b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	3	9,227	4,330	13,557	16,667
Activities for generating funds	4	7,663	-	7,663	5,337
Investment income		66	-	66	271
<i>Incoming resources from charitable activities</i>					
Subscriptions		19,175	-	19,175	19,035
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total incoming resources</b>		36,131	4,330	40,461	41,310
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Resources expended</b>					
<i>Cost of generating funds</i>					
Fundraising trading: cost of goods sold and other costs	4	689		689	1,935
<i>Charitable activities</i>					
Grants payable	5	4,646	4,726	9,372	10,726
Cost of activities in furtherance of charity's objects	6	24,776		24,776	21,850
<i>Governance costs</i>	7	1,609		1,609	1,247
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		31,720	4,726	36,446	35,758
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net incoming resources</b>		4,411	(396)	4,015	5,552
<b>Total funds at 1 January 2010</b>		32,963		32,963	27,411
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 December 2010</b>		37,374	(396)	36,978	32,963
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**AFRICAN BIRD CLUB****BALANCE SHEET****AS AT 31 DECEMBER 2010**

	<u>Notes</u>	<u>2010</u> £	<u>2009</u> £
<b>Current assets</b>			
Stock		889	763
Cash at bank		54,789	52,262
Cash held by Birdlife South Africa		1,271	-
		<u>56,949</u>	<u>53,025</u>
<b>Creditors: Amounts falling due within one year</b>	9	<u>(7,270)</u>	<u>(7,386)</u>
Net current assets		49,679	45,639
<b>Creditors: Amounts falling due after one year</b>	10	<u>(12,701)</u>	<u>(12,676)</u>
<b>Net assets</b>		<u>36,978</u>	<u>32,963</u>
Funds			
<b>Unrestricted funds</b>			
Designated fund	11	2,000	1,000
Club fund	11	22,174	19,188
Conservation fund	11	7,554	7,129
		<u>31,728</u>	<u>27,317</u>
<b>Restricted funds</b>	11	<u>5,250</u>	<u>5,646</u>
		<u>36,978</u>	<u>32,963</u>

Approved by the board of trustees on .....2011 and signed on their behalf by:

..... Alan Williams

# AFRICAN BIRD CLUB

## NOTES TO THE ACCOUNTS

### YEAR ENDED 31 DECEMBER 2010

#### 1. Accounting policies

**Basis of Accounting.** The statement of accounts has been prepared under the historical cost convention in accordance with the provisions of the Charity (Accounts and Reports) Regulations 2008, the Statement of Recommended Practice Accounting and Reporting by Charities and the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Income.** Donations and legacies are accounted for when received by the Charity. Other income is accounted for on an accruals basis as far as it is prudent to do so, 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.

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

**Gifts in kind.** The Charity receives the benefit of work carried out by volunteers and receives the use of facilities and equipment without charge. No value is placed on these items, except where the benefit extends over several periods, in which case they are valued and included in the balance sheet at a reasonable valuation.

**Support costs** are allocated to or apportioned between activity cost categories on a basis consistent with the use of resources.

**Taxation.** As a registered charity the Charity benefits from rates relief and is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrevocable VAT is included in the cost of those items to which it relates.

**Stocks** are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

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

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

**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. Transaction with trustees and other connected persons.

Travel, office and meeting expenses of £1,475 (2009 £1,637) were reimbursed to the trustees during the year. They refunded £1,495 (2009 £1,716) to the Charity by way of matching donations.

## AFRICAN BIRD CLUB

## NOTES TO THE ACCOUNTS (Cont/d)

## YEAR ENDED 31 DECEMBER 2010

## 3. Voluntary Income

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
Donations and sponsorship	6,964	4,330	11,294	13,569
Gift Aid	2,263		2,263	3,098
	<u>9,227</u>	<u>4,330</u>	<u>13,557</u>	<u>16,667</u>
	=====	=====	=====	=====

## 4. Net income from trading activities

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
Advertising	1,160		1,160	770
Commission receivable	1,575		1,575	-
Bulletin sales	2,199		2,199	1,470
Catering receipts	178		178	208
Merchandise sales	1,904		1,904	2,067
Raffle	647		647	822
	<u>7,663</u>	<u>-</u>	<u>7,663</u>	<u>5,337</u>
Less cost of merchandise sold	689	-	689	1,935
	<u>6,974</u>	<u>-</u>	<u>6,974</u>	<u>3,402</u>
	=====	=====	=====	=====

## 5. Grants payable

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
1 grant to Eritrea	625		625	625
1 grant to University of Cape Town	820		820	
1 grant to Association Djibouti Nature		1,000	1,000	
1 grant to Nature Kenya		1,011	1,011	
1 grant to Museum of Kenya	700		700	
1 grant to Bulgarian Soc. for Protection	1,000		1,000	
1 grant to Charlie Gardner	760		760	
1 grant to WESM MEET		960	960	
1 grant to Nature Uganda		1,330	1,330	
9 grants to other institutions (2009:10)	741	425	1,166	10,101
	<u>4,646</u>	<u>4,726</u>	<u>9,372</u>	<u>10,726</u>
	=====	=====	=====	=====

## AFRICAN BIRD CLUB

## NOTES TO THE ACCOUNTS (Cont/d)

## YEAR ENDED 31 DECEMBER 2010

## 6. Cost of activities in furtherance of Charity's objects

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
	-			
Printing and associated costs	13,599	-	13,599	13,009
Postage costs	7,203	-	7,203	5,470
<i>Support costs</i>				
Advertising	317	-	317	-
Stationery, postage and telephone	264	-	264	151
Hall hire and meeting costs etc.	3,063	-	3,063	2,887
Insurance	137	-	137	136
Website	193	-	193	197
	<u>24,776</u>	<u>-</u>	<u>24,776</u>	<u>21,850</u>
	=====	=====	=====	=====

## 7. Governance costs

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
Bank and credit card charges	1,076		1,076	1,024
Exchange rate differences	(76)		(76)	(110)
Accountancy	609		609	333
	<u>1,609</u>	<u>-</u>	<u>1,609</u>	<u>1,247</u>
	=====	=====	=====	=====

## 8. Staff costs and numbers

No salaries or wages have been paid to employees, including the Board of Trustees, during the year nor the previous year.

## AFRICAN BIRD CLUB

### NOTES TO THE ACCOUNTS (Cont/d)

#### YEAR ENDED 31 DECEMBER 2009

#### 9. Creditors: amounts falling due within one year

	<u>2010</u>	<u>2009</u>
	£	£
Deferred income	6,730	6,926
Accruals	540	460
	<u>7,270</u>	<u>7,386</u>
	=====	=====

#### 10. Creditors: amounts falling due after one year

	<u>2010</u>	<u>2009</u>
	£	£
Deferred income	12,701	12,676
	<u>12,701</u>	<u>12,676</u>
	=====	=====

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

#### 11. Movement in funds

	<u>At 1 Jan</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfers</u>	<u>At 31 Dec</u>
	<u>2010</u>	<u>resources</u>	<u>resources</u>	<u>£</u>	<u>2010</u>
	£	£	£	£	£
<b>Restricted funds</b>	<u>5,646</u>	<u>4,330</u>	<u>(4,726)</u>	-	<u>5,250</u>
<b>Unrestricted funds</b>					
Designated funds	1,000			1,000	2,000
Club fund	19,188	26,579	(23,593)		22,174
Conservation fund	7,129	9,552	(8,127)	(1,000)	7,554
	<u>27,317</u>	<u>36,131</u>	<u>(31,720)</u>	<u>-</u>	<u>31,728</u>
	=====	=====	=====	=====	=====
<b>Total funds</b>	<u>32,963</u>	<u>40,461</u>	<u>(36,446)</u>	-	<u>36,978</u>
	=====	=====	=====	=====	=====

Conservation funds income includes donations, gift aid, merchandise sales, commission 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 £1,000 from the conservation fund is designated for Pan-African Ornithological Congress 2012.

**AFRICAN BIRD CLUB**

**MANAGEMENT INFORMATION**

**YEAR ENDED 31 DECEMBER 2010**

**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 2010

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total funds <u>2010</u> £	Total funds <u>2009</u> £
<b>Incoming resources</b>				
<i>Incoming resources from generated funds</i>				
Voluntary income	9,227	4,330	13,557	16,667
Activities for generating funds	7,663		7,663	5,337
Investment income	66		66	271
<i>Incoming resources from charitable activities</i>				
Subscriptions	19,175		19,175	19,035
	<u>36,131</u>	<u>4,330</u>	<u>40,461</u>	<u>41,310</u>
	=====	=====	=====	=====
<b>Resources expended</b>				
<i>Cost of generating funds</i>				
Opening stocks	763		763	1,795
Purchases	815		815	903
Closing stocks	(889)		(889)	(763)
	<u>689</u>	<u>-</u>	<u>689</u>	<u>1,935</u>
	-----	-----	-----	-----
<b>Grants payable</b>				
Awards	4,646	4,726	9,372	10,726
	-----	-----	-----	-----
<b>Cost of activities in furtherance of Charity's objects</b>				
Printing and associated costs	13,599		13,599	13,009
Postage costs	7,203		7,203	5,470
	<u>20,802</u>	<u>-</u>	<u>20,802</u>	<u>18,479</u>
	-----	-----	-----	-----
<b>Support costs</b>				
Stationery, postage and telephone	264		264	151
Hall hire and meeting costs	3,063		3,063	2,887
Advertising	317		317	-
Insurance	137		137	136
Website	193		193	197
	<u>3,974</u>	<u>-</u>	<u>3,974</u>	<u>3,371</u>
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**AFRICAN BIRD CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2010**

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Funds <u>2010</u> £	Funds <u>2009</u> £
<b>Governance costs</b>				
Bank and credit card charges	1,076		1,076	1,024
Accountancy	609		609	333
Exchange Rate differences	(76)		(76)	(110)
	<u>1,609</u>	<u>-</u>	<u>1,609</u>	<u>1,247</u>
<b>Total resources expended</b>	<u>31,720</u>	<u>4,726</u>	<u>36,446</u>	<u>35,758</u>
<b>Net surplus for the year</b>	<u>4,411</u>	<u>(396)</u>	<u>4,015</u>	<u>5,552</u>

## AFRICAN BIRD CLUB

## OVERSEAS ACCOUNTS

## YEAR ENDED 31 DECEMBER 2010

<b>Local currencies</b>	<u>Note</u>	Kenya <u>Ksh</u>	Madagascar <u>Aria</u>	South Africa <u>Rand</u>	Uganda <u>Ush</u>	Zimbabwe <u>US\$</u>
<b>Total funds at 1 Jan 2010</b>		<u>71,750</u>	<u>12,883</u>	<u>10,694.19</u>	<u>1,356,600</u>	<u>80</u>
<b>Incoming resources</b>						
Subscriptions		3,200	200,000	2,259.00	100,000	80
Investment income		-	-	116.01	-	-
		<u>3,200</u>	<u>200,000</u>	<u>2,375.01</u>	<u>100,000</u>	<u>80</u>
<b>Resources expended</b>						
Grants payable	5	1,316		-	-	-
Printing Brochures etc.	7	-	211,000		-	-
		<u>1,316</u>	<u>211,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net incoming/(outgoing) resources		<u>1,884</u>	<u>(11,000)</u>	<u>2,375.01</u>	<u>100,000</u>	<u>80</u>
<b>Total funds at 31 Dec 2010</b>		<u>73,034</u>	<u>1,833</u>	<u>13,069.20</u>	<u>1,456,600</u>	<u>80</u>
Exchange rate		126	3,183	10.28	3,552	1.56

Note the funds for South Africa are held by Birdlife South Africa.

**AFRICAN BIRD CLUB****OVERSEAS ACCOUNTS (Cont/d)****YEAR ENDED 31 DECEMBER 2010****UK £ Sterling**

	<u>Notes</u>	<u>Kenya</u> £	<u>Madagascar</u> £	South <u>Africa</u> £	<u>Uganda</u> £	<u>Zimbabwe</u> £	<u>Total</u> £
<b>Total funds at 1 Jan 2010</b>		<u>578.50</u>	<u>4.05</u>	<u>891.15</u>	<u>441.02</u>	-	<u>1913.72</u>
Exchange rate adjustment	7	<u>(13.66)</u>	<u>(0.02)</u>	<u>148.42</u>	<u>(59.10)</u>	-	<u>75.64</u>
<b>Incoming resources</b>							
Subscriptions		25.40	62.83	219.69	28.15	51.28	387.35
Investment income							
Grant received			-	11.28	-	-	11.28
		<u>25.40</u>	<u>62.83</u>	<u>230.97</u>	<u>28.15</u>	<u>51.28</u>	<u>398.62</u>
<b>Resources expended</b>							
Grants payable	5	<u>10.45</u>	<u>66.29</u>		-	-	<u>76.74</u>
Net income/(outgoing) expenses		<u>1.29</u>	<u>(3.48)</u>	<u>379.29</u>	<u>(30.95)</u>	<u>51.28</u>	<u>397.53</u>
<b>Total funds at 31 December 2010</b>		<u>579.79</u> =====	<u>0.57</u> =====	<u>1270.54</u> =====	<u>410.07</u> =====	<u>51.28</u> =====	<u>2312.25</u> =====

**Notes to overseas accounts**

The grant payable from Madagascar was for printing of brochures and supply of a printer.