

AFRICAN BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

Charity Number 1053920

AFRICAN BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2015

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AFRICAN BIRD CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2015

Trustees

As required by the Constitution, all Executive Officers and Trustees (Council Members) are elected or re-elected at every Annual General Meeting. Nominations from the Council for election or re-election of Trustees 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.

Trustees 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 Trustees at any time subject to confirmation at the following AGM. The Council has the power to remove any Trustees provided the number does not fall below the minimum of six.

The Trustees who served [or were co-opted] during 2015 are as follows:

B. Abdu	Member
K. Betton	Chairman (to 11 April 2015 when elected Vice President)
N. Birch	Regional Liaison Officer
P. Buckley	Member (elected Vice Chairman 11 April 2015)
R. Charles	Chairman (from 11 April 2015 formally Vice Chairman)
T. Gawa	Member
P. Hall	Member (from 11 April 2015)
P. Hyde	Secretary
S. Lowe	Sponsorship Officer (from 11 April 2015)
C. Magin	Conservation Officer
G. Orton	Member
R Owako	Member (from 11 April to 15 October 2015)
S. Pringle	Treasurer (to 11 April 2015)
C Spooner	Treasurer (from 11 April 2015)

Principal Office

The Club does not have a principal office address, as all activities and Council meetings are undertaken at the private addresses of Trustees 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, The David Attenborough Building, Pembroke Street, Cambridge CB2 3QZ

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 (2) YEAR

ENDED 31 DECEMBER 2015

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 2015

The Trustees present their report and the accounts for the year ended 31st December 2015. 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 March 1996 and amended at the AGMs on 9 March 2002 and 8 March 2008 and is a UK-registered charity (No. 1053920).

The African Bird Club is the charity dedicated to the conservation of birds across Africa. It works with people in Africa providing support for the study of birds and conservation with the aim of improving the status of both migratory and resident species. It works with individuals and local groups throughout Africa supporting and promoting:

- conservation projects with a focus on researching, monitoring and protecting African birds and their habitats
- conservation education
- surveys and assessments of lesser-known regions
- the effective communication of information about African birds

The main decision-making forum of the Club is the meeting of Trustees three times per annum. Several specific areas of activity are considered at each meeting of the Trustees:- the report of the Membership Secretary; the report of the Treasurer; 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; reports from individual Trustees with specific areas of responsibility such as sponsorship, website development and sales. Individual Trustees have day- to-day decision making authority within their allocated areas of responsibility and within the policies and constraints specified at the meeting of Trustees.

Review of activities and future developments

- **Bulletin**

The Club produced 2 colour bulletins in 2015 with a total of 256 pages. These were distributed to all members and corporate sponsors. These high quality bulletins comprised 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 (2)

YEAR ENDED 31 DECEMBER 2015

- **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:

Environmental Education Lake Elementiata, Kenya
 Infection cycles in Mauritius Parakeet, Mauritius
 Fox's Weaver Survey, Uganda
 Conservation of Vultures, Zimbabwe
 Conservation of Grauer's Swamp Warbler, Uganda
 Hinde's Pied-babbler Conservation, Kenya
 Ornithological Survey Nokolo-Koba NP, Senegal
 Nahan's Partridge Survey, Uganda
 Madagascar Pochard Conservation, WWT UK
 Kibale Forest Schools Program, Uganda
 Forest fragment connectivity in Taita Hills, Kenya
 Bird seed dispersion in Sao Tome forests, Sao Tome
 Mount Nilo survey, Tanzania

Many of these projects are supported by ABC members and others who specifically chose to help the Club by donating money. This help is greatly appreciated and enables the Club to achieve its objectives which would not be possible from subscriptions alone.

The Club made its largest ever financial commitment to conservation in 2014 of £25,000 towards the cost of leasing a forest fragment in Taita Hills in Kenya and area that is crucial for the long term survival of the critically endangered Taita Apalis.

The forest fragment of some 6 hectares at Msidunyi, which has recently undergone an accurate land survey. Fencing the area is planned to protect it from local human and livestock encroachment. RSPB, who are handling our donation are in the process of transferring funds to Nature Kenya (NK). The Club will receive an annual progress report and intends to remain in close contact with the project.

During 2015 the Club was contacted by the March Conservation Fund which had identified ABC as an organisation meeting its criteria as a potential grant recipient. The mission of the Fund is to expand protected areas, support ecological research and empower the public to become stewards and advocates for the natural world. The Club was pleased and privileged to receive a grant from the Fund, which is administered by the TIDES Foundation, of US\$5,750. There are scientific and financial conditions applied to the project allocation and reporting. This addition to our funding will allow us to expand our support for bird conservation in Africa

- **Bird Fair**

The Club had an exhibition stand at the British Birdwatching Fair at Rutland Water in August 2015. Attendance at the Bird Fair enables ABC to meet up with many members and corporate sponsors and it is also our main outlet for sales and recruitment of new members. Sales were also made at the AGM, held at the Natural History Museum, London in April 2015.

At the Fair the Club partnered with the Wildfowl and Wetland Trust (WWT) in their fundraising for the critically endangered Madagascar Pochard. The appeal was assisted by the auction of an original painting of the bird by Martin Woodcock, ABC Vice President. Additional sales of limited edition prints as well as donations raised a total of £1,500. ABC Chairman, Richard Charles, presented a cheque to Martin Spray, CEO of WWT, at an event at WWT Martin Mere, Lancashire on 20th October. Martin expressed gratitude to the Club for the donation and for the opportunity to highlight an important area of WWT's work to some of their key invited supporters.

AFRICAN BIRD CLUB

TRUSTEES' REPORT (3)

YEAR ENDED 31 DECEMBER 2015

- **Corporate Sponsorship**

The Club restructured its Corporate Membership scheme with the result that three levels of support could be chosen by sponsors depending on the level of support they wished to give. This also resulted in more sponsors using our website for placing their advertisements.

- **Website**

2015 was a year of significant website development activity. The African Bird Image Database (AFBID) <http://www.africanbirdclub.org/afbid/> was rebuilt completely after ten years of service in its original form.

The development included the use of the latest website technologies, the capability to view the images on tablets and mobile phones as well as personal computers, a consistent and more modern design across the whole site, and the migration of all previous images to a new host. The new website has been very well received by photographers and users alike.

AFBID is now a wholly owned asset of the African Bird Club and integrated with the ABC main website <http://www.africanbirdclub.org/> on a single host. At year end, AFBID contained more than 24,000 photographs of over 2,150 species, all taken in Africa. Each photograph is identified accurately by specialists and associated data such as location, date, camera type and photographer is recorded consistently.

Several changes have been made to the ABC main website to incorporate new functions and enhance usability. These include the integration of a Twitter feed, the introduction of a new Identification Quiz and revisions to the News and Conservation pages as well as ongoing updates and maintenance to existing pages. A training course was run for Trustees to teach them the basic skills necessary to maintain those parts of the website which relate to their own areas of responsibility. In the 10 years that the websites have been operational, there have been nearly one million visitors and over two million page views.

ABC Strategy to 2020

The ABC Council meeting on 20th October 2015, held at the Royal Society of Medicine in London was devoted to a review of the validity of the Club's strategic plan through to 2020 and to identify priority ambitions for the coming year.

The strategy includes a number of top level outcomes four of which focus on our external ambitions

- ***Ensuring the funding of at least 20 high quality and high impact conservation projects per year***
- ***Working actively with a range of other public and private agencies to promote conservation awareness in Africa***
- ***Increase mentoring and building of capacity of African conservationists***
- ***Further establish ABC as a recognised source of knowledge about African birds***

The remaining four outcomes focused on ensuring good governance and management of the organisation

- ***Increase membership globally especially in Africa***
- ***Maintain the current level of support for the Club's operations***
- ***Ensure high quality local representation of the Club***
- ***Maintain high quality governance and cost effective membership administration***

AFRICAN BIRD CLUB

TRUSTEES' REPORT (4)

YEAR ENDED 31 DECEMBER 2015

Reserves policy

The Trustees established a policy during 2004 whereby a financial reserve equivalent to at least 50% of anticipated annual income would be held. At this level the Trustees 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.

Investment policy

The Trustees have considered the most appropriate policy for investing any available funds. Our cash funds are held in two financial institutions: Barclays Bank and the Monmouthshire Building Society.. All day-to-day transactions are conducted via Barclays, and our main reserve funds are held on deposit with the Monmouthshire Building Society, where an acceptable interest return has been achieved. 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 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 and signed on their behalf by:

..... Richard Charles Chairman

AFRICAN BIRD CLUB

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES YEAR ENDED 31 DECEMBER 2015

I report on the accounts of the Charity for the year ended 31st December 2015 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 accounts 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
Dated.....

57 Markfield Road
Caterham
Surrey CR3 6R

AFRICAN BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

		Unrestricted	Restricted	Total	Total
	Notes	Funds	Funds	Funds	Funds
				2015	2014
		£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	21,716	21,403	43,119	37,112
Activities for generating funds	3	4,283		4,283	4,035
Investment income		636		636	860
<i>Incoming resources from charitable activities</i>					
Subscriptions		21,512		21,512	18,465
		_____	_____	_____	_____
Total incoming resources		48,147	21,403	69,550	60,472
		_____	_____	_____	_____
Resources expended					
<i>Cost of generating funds</i>					
Fundraising trading: cost of goods sold and other costs	3	862		862	1,238
<i>Charitable activities</i>					
Grants payable	4	10,686	14,714	25,400	59,527
Cost of activities in furtherance of charity's objects	5	31,049		31,049	25,272
<i>Governance costs</i>	6	1,329		1,329	1,533
		_____	_____	_____	_____
Total resources expended		43,926	14,714	58,640	87,570
		_____	_____	_____	_____
Net incoming resources		4,221	6,689	10,910	(27,098)
Total funds at 1 January 2015		24,971	24,874	49,845	76,943
		_____	_____	_____	_____
Total funds at 31 December 2015		29,192	31,563	60,755	49,845
		=====	=====	=====	=====

AFRICAN BIRD CLUB**BALANCE SHEET****AS AT 31 DECEMBER 2015**

	<u>Notes</u>	£	<u>2015</u>	£	£	<u>2014</u>	£
Tangible Fixed Assets	8			5,958			4,063
Current Assets							
Stock			991			250	
Cash at bank			80,236			91,754	
Sundry debtors	9		317			1,583	
			-----			-----	
			81,544			93,587	
Creditors : Amounts falling due within one year	10		16,412			36,705	
Net current assets			-----	65,132		-----	56,882
				-----		-----	
				71,090			60,945
Creditors: Amounts falling due after one year	11			10,335			11,100
				-----		-----	
Net assets				60,755			49,845
				=====		=====	
Funds							
Unrestricted funds							
Club fund	12		27,694			24,971	
Conservation fund	12		1,498			-	
			-----	29,192		-----	24,971
Restricted funds	12			31,563			24,874
				-----		-----	
				60,755			49,845
				=====		=====	

Approved by the Trustees on and signed on their behalf by:

..... Christopher Spooner Treasurer

AFRICAN BIRD CLUB

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2015

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.

Tangible fixed assets. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website – 25% on cost

Display Stand—25% on cost

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.

AFRICAN BIRD CLUB

NOTES TO THE ACCOUNTS (2)

YEAR ENDED 31 DECEMBER 2015

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Donations and sponsorship	8,568	21,403	29,971	37,112
Gift Aid	13,148		13,148	-
	<u>21,716</u>	<u>21,403</u>	<u>43,119</u>	<u>37,112</u>
	=====	=====	=====	=====

3. Net income from trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Commission and royalties receivable	139		139	1,062
Bulletin sales	572		572	928
Catering receipts	100		100	295
Merchandise sales	2,626		2,626	980
Raffle etc.	846		846	770
	<u>4,283</u>	<u>-</u>	<u>4,283</u>	<u>4,035</u>
Less cost of merchandise sold	862	-	862	1,238
	<u>3,421</u>	<u>-</u>	<u>3,421</u>	<u>2,797</u>
	=====	=====	=====	=====

4. Grants Payable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
For:				
Environmental Education Lake Elementiata, Kenya		1,883	1,883	
Infection cycles in Mauritius Parakeet, Mauritius	1,800	200	2,000	
Fox's Weaver Survey, Uganda		2,000	2,000	
Conservation of Vultures, Zimbabwe		2,000	2,000	
Conservation Grauer's Swamp Warbler, Uganda	1,250	750	2,000	
Hinde's Pied-babbler Conservation, Kenya		2,000	2,000	
Ornithological Survey Nokolo-KobaNP, Senegal		2,000	2,000	
Nahan's Partridge Survey, Uganda	3,000		3,000	
Madagascar Pochard Conservation	1,500		1,500	
Kibale Forest Schools Program, Uganda	733	1,250	1,983	
Forest fragment connectivity in Taita Hills, Kenya	1,403	500	1,903	
Bird seed dispersion in Sao Tome forests, Sao Tome		1,631	1,631	
Mount Nilo survey, Tanzania	1,000	500	1,500	
Total paid in 2014				59,527
	<u>10,686</u>	<u>14,714</u>	<u>25,400</u>	<u>59,527</u>
	=====	=====	=====	=====

AFRICAN BIRD CLUB**NOTES TO THE ACCOUNTS (3)****YEAR ENDED 31 DECEMBER 2015****5. Cost of activities in furtherance of Charity's objects**

	Unrestricted	Restricted	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	2015	2014
			£	£
Printing and associated costs	12,473		12,473	13,157
Postage cost	4,957		4,957	4,634
Pan-African Ornithological Congress	1,634		1,634	-
Support Costs				
Administration fees	1,883		1,883	905
Stationery and sundries	456		456	1,431
Birdfair and meeting costs	3,236		3,236	2,725
Insurance	169		169	169
Website costs	3,378		3,378	578
Depreciation of Website	2,146		2,146	956
Depreciation of Stand	717		717	717
	<u>31,049</u>	<u>-</u>	<u>31,049</u>	<u>25,272</u>
	=====	=====	=====	=====

6. Governance costs

	Unrestricted	Restricted	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	2015	2014
			£	£
Bank and credit card charges	617		617	937
Exchange rate differences	112		112	(4)
Accountancy fees	600		600	600
	<u>1,329</u>	<u>-</u>	<u>1,329</u>	<u>1,533</u>
	=====	=====	=====	=====

7. 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 (4)****YEAR ENDED 31 DECEMBER 2015****8. Tangible fixed assets**

	<u>Website</u>	<u>Display</u> <u>Stand</u>	<u>Total</u>
	£	£	£
Cost			
At 1 st January 2015	3,825	2,867	6,692
Additions during the year	4,758	-	4,758
At 31 st December 2015	<u>8,583</u>	<u>2,867</u>	<u>11,450</u>
Depreciation			
At 1 st January 2015	1,912	717	2,629
Charge for the year	2,146	717	2,863
At 31 st December 2015	<u>4,058</u>	<u>1,434</u>	<u>5,492</u>
Net book value			
At 31 st December 2015	<u>4,525</u>	<u>1,433</u>	<u>5,958</u>
At 31 st December 2014	<u>1,913</u>	<u>2,150</u>	<u>4,063</u>

9. Sundry debtors

	<u>2015</u>	<u>2014</u>
	£	£
Held by Paypal	148	967
Sundry debtors	-	484
Payments in advance	169	132
	<u>317</u>	<u>1,583</u>
	====	=====

10. Creditors: amounts falling due within one year

	<u>2015</u>	<u>2014</u>
	£	£
Deferred income	6,659	6,950
Sundry creditors	2,736	2,115
Grants payable	7,017	28,000
	<u>16,412</u>	<u>36,705</u>
	=====	=====

AFRICAN BIRD CLUB**NOTES TO THE ACCOUNTS (5)****YEAR ENDED 31 DECEMBER 2015****11. Creditors: amounts falling due after one year**

	<u>2015</u>	<u>2014</u>
	£	£
Deferred income	10,335	11,100
	=====	=====

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

12. Movement in funds

	<u>At 1 Jan</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>At 31 Dec</u>
	<u>2015</u>	<u>resources</u>	<u>resources</u>	<u>2015</u>
	£	£	£	£
Restricted funds	24,874	21,403	14,714	31,563
	-----	-----	-----	-----
Unrestricted funds				
Club fund	24,971	28,444	25,721	27,694
Conservation fund	-	19,703	18,205	1,498
	-----	-----	-----	-----
	24,971	48,147	43,926	29,192
	-----	-----	-----	-----
Total funds	49,845	69,550	58,640	60,755
	=====	=====	=====	=====

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.

13. Transaction with trustees and other connected persons.

Travel, office and meeting expenses of £445 (2014 £1,372) were reimbursed to the trustees during the year. They refunded £171 (2014 £155) to the Charity by way of matching donations.

AFRICAN BIRD CLUB

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2015

**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 2015

	Unrestricted <u>Funds</u> £	Restricted <u>Funds</u> £	Total <u>Funds</u> <u>2015</u> £	Total <u>Funds</u> <u>2014</u> £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary income	21,716	21,403	43,119	37,112
Activities for generating funds	4,293		4,283	4,035
Investment income	636		636	860
<i>Incoming resources from charitable activities</i>				
Subscriptions	21,512		21,512	18,465
	<u>48,147</u>	<u>21,403</u>	<u>69,550</u>	<u>60,472</u>
	=====	=====	=====	=====
Resources expended				
<i>Cost of generating funds</i>				
Opening stocks	250		250	906
Purchases	1,603		1,603	582
Closing stocks	(991)		(991)	(250)
	<u>862</u>	<u>-</u>	<u>862</u>	<u>1,238</u>
	-----	-----	-----	-----
Grants payable				
Awards	10,686	14,714	25,400	59,257
	-----	-----	-----	-----
Cost of activities in furtherance of Charity's objects				
Printing and associated costs	12,473		12,473	13,157
Postage cost	4,957		4,957	4,634
Pan-African Ornithological Congress	1,634		1,634	-
	<u>19,064</u>	<u>-</u>	<u>19,064</u>	<u>17,791</u>
	-----	-----	-----	-----
Support costs				
Administration fees	1,883		1,883	905
Stationery and sundries	456		456	1,431
Birdfair and meeting costs	3,236		3,236	2,725
Insurance	169		169	169
Website expenses	3,378		3,378	578
Depreciation of Website	2,146		2,146	956
Depreciation of Stand	717		717	717
	<u>11,985</u>	<u>-</u>	<u>11,095</u>	<u>7,481</u>
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AFRICAN BIRD CLUB

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2015

	Unrestricted Funds £	Restricted Funds £	Funds 2015 £	Funds 2014 £
Governance costs				
Bank and credit card charges	617		617	937
Exchange rate differences	112		112	(4)
Accountancy fees	600		600	600
	<u>1,329</u>	<u>-</u>	<u>1,329</u>	<u>1,533</u>
Total resources expended	43,926	1,474	58,640	87,570
	=====	=====	=====	=====
Net surplus/(expenditure) for the year	4,221	6,689	10,910	(27,098)
	=====	=====	=====	=====