

AFRICAN BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

Charity Number 1053920

AFRICAN BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2016

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AFRICAN BIRD CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 DECEMBER 2016

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 2016 are as follows:

B. Abdu	Member
N. Birch	Regional Liaison Officer
P. Buckley	Vice Chairman
J. Caddick	(co-opted 29 October 2016)
R. Charles	Chairman
T. Gawa	Member
P. Hall	Member
J. Hewitt	Member (from 16 April 2016)
P. Hyde	Secretary
S. Lowe	Sponsorship Officer
C. Magin	Conservation Officer
G. Orton	Member
N. Redman	(co-opted 29 October 2016)
C Spooner	Treasurer

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 NR21 9BE

AFRICAN BIRD CLUB

LEGAL AND ADMINISTRATIVE INFORMATION (2)

YEAR ENDED 31 DECEMBER 2016

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 2016

The Trustees present their report and the accounts for the year ended 31st December 2016. 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 2016 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 2016

- **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:

- Status of Hooded Vulture, Uganda
- Status of Abyssinian Owl on Mount Kenya, Kenya
- Roosting and feeding of Egyptian Vulture, Morocco
- Training books for bird guides, Uganda
- Avifauna Survey Bandingilo NP, South Sudan
- Sharpe's Longclaw movements on Mount Kenya, Kenya
- Steppe Whimbrel satellite tagging, Mozambique
- Status assessment of Taita Thrush, Kenya
- Status of Madagascar Jacana, Madagascar
- Impact of gill netting at Lake Chivero, Zimbabwe
- Biodiversity assessment of Lake Sonfon, Sierra Leone
- Impact of fire and feather harvesting of Bannerman's Turaco, Cameroon
- Conservation of Botha's Lark, South Africa
- Conservation of Migratory waterbirds, Benin
- Status and threats to Usambara Weaver, Tanzania
- Biodiversity survey Maio Island, Cape Verde
- Avifauna survey Mangea Hill Forest, Kenya
- IBA survey Obudu Plateau, Nigeria

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. In addition to the significant regular support from our President, Tasso Leventis, we were given \$11,500 by the **March Conservation Fund of Tides Foundation** (MCF) doubling the support they gave us last year. The MCF's, which is based in San Francisco, mission is to 'expand protected areas, support ecological research, and empower the public to become stewards and advocates for the natural world' goals that fit well with the conservation awards the Club makes via its Conservation Fund.

- **Bird Fair**

The Club had an exhibition stand at the British Birdwatching Fair at Rutland Water in August 2016. Attendance at the Bird Fair enables the Trustees 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 2016. Martin Woodcock once again generously donated a superb painting of Grey-necked Picathartes which was auctioned at the Bird Fair

- **Chairman's Newsletter**

The Club initiated a twice yearly Chairman's Newsletter in August circulated by email to all members to enhance communication and involvement. Positive responses were received from a good number of recipients.

AFRICAN BIRD CLUB

TRUSTEES' REPORT (3)

YEAR ENDED 31 DECEMBER 2016

- **Biodiversity Heritage Library (BHL)**

During 2016 the Club made back issues of the Bulletin available on BHL with a rolling five year latency to the current issue. Under a Creative Commons licence, BHL makes available accepted journals, free of charge, for the benefit of scientists and other interested parties. The required specialist scanning has been provided in partnership with the Natural History Museum of London and thus the Bulletin is now available on line.

- **ABC Website**

The website is, along with the Bulletin, a jewel in the crown of the Club. A recognised high quality resource, not merely for Club administration and news, but as a unique source of information about African birds, country specific advice on where to see species, country bird lists and information about species. The African Bird Image Database (AFBID) is an unrivalled library of high quality photographs which is regularly updated by our Website Manager and expert colleagues. During the year both the website and AFBID have undergone a major improvement including enhanced security fit for its purpose.

- **ABC 'App'**

Exploratory development of an application (App) for smartphone and tablet platforms has been undertaken in 2016 by a small group of software developers, ornithologists and the ABC Website Manager. The project aims to develop a mobile resource that will be made available free of charge to birders in Africa who find traditional identification manuals prohibitively expensive. The App's objective is to be a major contributor to conservation and the development of field ornithology in Africa.

- **ABC Code of Practice**

In collaboration with our 'sister' regional bird clubs, ABC has developed a Code of Practice to promulgate 'best practice' for the benefit of birds and their habitats whilst in the field. The Code is provided for the advice and benefit of individual birders, tour operators, field workers, photographers and all who visit the countryside. The Code, which has been approved by the ABC and its 'sister' Councils, was developed in response to reports from a number of sources of less than optimal practice and is published on our website.

- **Pan-African Ornithological Congress (PAOC)**

This major scientific meeting dealing with African birds was held in Dakar, Senegal over five days in October 2016. The Club was represented by the Chairman who gave a presentation on the activities of ABC and the Chairman of the Conservation Committee who delivered the ABC Plenary Lecture on the Club's major contributions to scientific research and fieldwork supported by a third Council member. The Club also sponsored the attendance of two African students, whose research had been accepted for presentation, and awarded prizes for the two best poster presentations

- **Membership subscription rates**

Council decided that rates should be increased effective for the 2017 membership year. This is the first increase in five years and was prompted by the inexorable increases in the cost of posting the Bulletin, especially overseas, and the necessary updating of the editorial and membership secretarial fees. The modest increases were applied across all membership categories with the exception of the rates for students which remained unchanged. The proposal was passed by an overwhelming majority of the membership at the AGM in April 2016.

AFRICAN BIRD CLUB

TRUSTEES' REPORT (4)

YEAR ENDED 31 DECEMBER 2016

- **ABC 5 year strategy**

An early strategic priority of the Club is to increase membership in Africa. We recognise that there are many birders, students, trainee rangers and fieldworkers, who would benefit from ABC resources but for whom the cost of membership is a real constraint. The Club is developing a category of 'free membership in Africa' supported by the development of an electronic version of the Bulletin (eBABC). The eBABC has been developed in collaboration with PageSuite Ltd, an international digital software company. A satisfactory trial of the product was completed by a panel of assessors in Europe and Africa in December 2016 and the development of this membership category will be pursued in 2017

- **Reserves policy**

The Trustees continue to maintain their policy 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 2016

I report on the accounts of the Charity for the year ended 31st December 2016 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 6RQ

AFRICAN BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2016

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2016</u>	<u>Total Funds 2015</u>
		£	£	£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	20,775	40,812	61,587	43,119
Activities for generating funds	3	4,365		4,365	4,283
Investment income		606		606	636
<i>Incoming resources from charitable activities</i>					
Subscriptions		20,918		20,918	21,512
		-----	-----	-----	-----
Total incoming resources		46,664	40,812	87,476	69,550
		-----	-----	-----	-----
Resources expended					
<i>Cost of generating funds</i>					
Fundraising trading: cost of goods sold and other costs	3	1,793		1,793	862
<i>Charitable activities</i>					
Grants payable	4	7,019	25,297	32,316	25,400
Cost of activities in furtherance of charity's objects	5	33,895		33,895	31,049
<i>Governance costs</i>	6	844		844	1,329
		-----	-----	-----	-----
Total resources expended		43,551	25,297	68,848	58,640
		-----	-----	-----	-----
Net incoming resources		3,113	15,515	18,628	10,910
Total funds at 1 January 2016		29,192	31,563	60,755	49,845
		-----	-----	-----	-----
Total funds at 31 December 2016		32,305	47,078	79,383	60,755
		=====	=====	=====	=====

AFRICAN BIRD CLUB

NOTES TO THE ACCOUNTS YEAR ENDED 31 DECEMBER 2016

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 and App – 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 2016

2. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Donations and sponsorship	13,181	40,812	53,993	29,971
Gift Aid	7,594		7,594	13,148
	<u>20,775</u>	<u>40,812</u>	<u>61,587</u>	<u>43,119</u>
	=====	=====	=====	=====

3. Net income from trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Commission and royalties receivable	197		197	139
Bulletin sales	383		383	572
Catering receipts	42		42	100
Merchandise sales	2,882		2,882	2,626
Raffle etc.	861		861	846
	<u>4,365</u>	<u>-</u>	<u>4,365</u>	<u>4,283</u>
Less cost of merchandise sold	1,793	-	1,793	862
	<u>2,572</u>	<u>-</u>	<u>2,572</u>	<u>3,421</u>
	=====	=====	=====	=====

4. Grants Payable

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
For:				
Status of Hooded Vulture, Uganda		1,000	1,000	
Status of Abyssinian Owl, Kenya	1,991		1,991	
Roosting and feeding Egyptian Vulture, Morocco		2,000	2,000	
Books for training field guides, Uganda		350	350	
Avifauna survey Bandingilo NP, South Sudan		1,870	1,870	
Sharpe's Longclaw movements, Kenya	1,464	500	1,964	
Steppe Whimbrel satellite tracking, Mozambique		2,750	2,750	
Sponsorship of NGB team Birdlife International	150		150	
Status assessment of Taita Thrush, Kenya		1,500	1,500	
Status of Madagascar Jacana, Madagascar		1,936	1,936	
Impact of gill netting at Lake Chivero, Zimbabwe	1,914		1,914	
Biodiversity assessment of Lake Sonfon, Sierra Leone		2,000	2,000	
Impact study on Bannerman's Turaco, Cameroon		2,000	2,000	
Conservation of Botha's Lark, South Africa	1,500	500	2,000	
Status of Usambara Weaver, Tanzania		2,000	2,000	
Conservation of migratory waterbirds, Benin		1,995	1,995	
Biodiversity study Maio Island, Cape Verde		1,896	1,896	
Avifauna of Mangea Hill Forest, Kenya		2,000	2,000	
IBA study Obudu Plateau		1,000	1,000	
	<u>7,019</u>	<u>25,297</u>	<u>32,316</u>	
	=====	=====	=====	
Paid in 2016				
Total paid in 2015				<u>25,400</u>
				=====

AFRICAN BIRD CLUB**NOTES TO THE ACCOUNTS (3)****YEAR ENDED 31 DECEMBER 2016****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>
	£	£	£	£
Printing and associated costs	12,000		12,000	12,473
Postage cost	4,075		4,075	4,957
Pan-African Ornithological Congress	4,275		4,275	1,634
Support Costs				
Administration fees	2,880		2,880	1,883
Stationery and sundries	998		998	456
Birdfair and meeting costs	3,537		3,537	3,236
Insurance	168		168	169
Website costs	1,332		1,332	3,378
Depreciation of App & Website	3,913		3,913	2,146
Depreciation of Stand	717		717	717
	<u>33,895</u>	<u>-</u>	<u>33,895</u>	<u>31,049</u>
	=====	====	=====	=====

6. Governance costs

	Unrestricted	Restricted	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Bank and credit card charges	679		679	617
Exchange rate differences	(335)		(335)	112
Accountancy fees	500		500	600
	<u>844</u>	<u>-</u>	<u>844</u>	<u>1,329</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 2016****8. Tangible fixed assets**

	<u>App& Website</u> £	<u>Display Stand</u> £	<u>Total</u> £
Cost			
At 1 January 2016	8,583	2,867	11,450
Additions during the year	7,070	-	7,070
At 31 December 2016	<u>15,653</u>	<u>2,867</u>	<u>18,520</u>
Depreciation			
At 1 January 2016	4,058	1,434	5,492
Charge for the year	3,913	717	4,630
At 31 December 2016	<u>7,971</u>	<u>2,151</u>	<u>10,122</u>
Net book value			
At 31 December 2016	<u>7,682</u>	<u>716</u>	<u>8,398</u>
At 31 December 2015	<u>4,525</u>	<u>1,433</u>	<u>5,958</u>

9. Sundry debtors

	<u>2016</u> £	<u>2015</u> £
Held by Paypal	158	148
Payments in advance	900	169
	<u>1,058</u>	<u>317</u>
	====	====

10. Creditors: amounts falling due within one year

	<u>2016</u> £	<u>2015</u> £
Deferred income	6,748	6,659
Sundry creditors	1,640	2,736
Grants payable	-	7,017
	<u>8,388</u>	<u>16,412</u>
	=====	=====

AFRICAN BIRD CLUB**NOTES TO THE ACCOUNTS (5)****YEAR ENDED 31 DECEMBER 2016****11. Creditors: amounts falling due after one year**

	<u>2016</u>	<u>2015</u>
	£	£
Deferred income	9,451	10,335
	=====	=====

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

12. Movement in funds

	At 1 Jan <u>2016</u>	Incoming <u>resources</u>	Outgoing <u>resources</u>	At 31 Dec <u>2016</u>
	£	£	£	£
Restricted funds	31,563	40,812	25,297	47,078
	-----	-----	-----	-----
Unrestricted funds				
Club fund	27,694	27,699	27,544	27,849
Conservation fund	1,498	18,965	16,007	4,456
	-----	-----	-----	-----
	29,192	46,664	43,551	32,305
	-----	-----	-----	-----
Total funds	60,755	87,476	68,848	79,383
	=====	=====	=====	=====

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 £3,095 (2015 £445) were reimbursed to the trustees during the year. They refunded £1,495 (2015 £171) to the Charity by way of matching donations.

AFRICAN BIRD CLUB

MANAGEMENT INFORMATION

YEAR ENDED 31 DECEMBER 2016

**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 2016

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Incoming resources				
<i>Incoming resources from generated funds</i>				
Voluntary income	20,775	40,812	61,587	43,119
Activities for generating funds	4,365		4,365	4,283
Investment income	606		606	636
<i>Incoming resources from charitable activities</i>				
Subscriptions	20,918		20,918	21,512
	<u>46,664</u>	<u>40,812</u>	<u>87,476</u>	<u>69,550</u>
	=====	=====	=====	=====
Resources expended				
<i>Cost of generating funds</i>				
Opening stocks	991		991	250
Purchases	1,546		1,546	1,603
Closing stocks	(744)		(744)	(991)
	<u>1,793</u>	<u>-</u>	<u>1,793</u>	<u>862</u>
	-----	-----	-----	-----
Grants payable				
Awards	7,019	25,297	32,316	25,400
	-----	-----	-----	-----
Cost of activities in furtherance of Charity's objects				
Printing and associated costs	12,000		12,000	12,473
Postage cost	4,075		4,075	4,957
Pan-African Ornithological Congress	4,275		4,275	1,634
	<u>20,350</u>	<u>-</u>	<u>20,350</u>	<u>19,064</u>
	-----	-----	-----	-----
Support costs				
Administration fees	2,880		2,880	1,883
Stationery and sundries	998		998	456
Birdfair and meeting costs	3,537		3,537	3,236
Insurance	168		168	169
Website expenses	1,332		3,332	3,378
Depreciation of Website	3,913		3,913	2,146
Depreciation of Stand	717		717	717
	<u>13,545</u>	<u>-</u>	<u>13,545</u>	<u>11,985</u>
	-----	-----	-----	-----

AFRICAN BIRD CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2016**

	Unrestricted Funds £	Restricted Funds £	Funds 2016 £	Funds 2015 £
Governance costs				
Bank and credit card charges	679		679	617
Exchange rate differences	(335)		(335)	112
Accountancy fees	500		500	600
	<u>844</u>	<u>-</u>	<u>844</u>	<u>1,329</u>
Total resources expended	<u>43,551</u>	<u>25,297</u>	<u>68,848</u>	<u>58,640</u>
Net surplus for the year	<u>3,113</u>	<u>15,515</u>	<u>18,628</u>	<u>10,190</u>