

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2017
for
African Bird Club

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

African Bird Club

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for the Year Ended 31 December 2017

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African Bird Club

Report of the Trustees for the Year Ended 31 December 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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.

OBJECTIVES AND ACTIVITIES

Significant activities

- Bulletin

The Club produced 2 colour bulletins in 2017 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.

- 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:

Conservation ecology of Gray Crowned Crane, Kenya
Breeding ecology of Green-breasted Bush-shrike, Nigeria
Field guide for Kaffa Biosphere Reserve, Ethiopia
Acoustic monitoring in the forest of Mount Kenya, Kenya
Population monitoring of Hooded Vulture, Ghana
Book on the Special Birds of Angola, Angola
Steppe Whimbrel satellite tagging, Mozambique
Survey of the Ambonaro wetlands, Madagascar
Assessment of vulture species in Kigali, Rwanda
Monitoring of Bad-el-Mandeb Strait, Djibouti
Intra-African migration study, South Africa
Illegal owl trade in the Serengeti, Tanzania
Habitat use of shorebirds in Lake Burullus, Egypt
Predator management to protect Olive White-eyes, Mauritius
Status of White-throated Mountain Babbler, Cameroon
Population monitoring of Madagascar Jacana, Madagascar

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 \$23,000 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 again had an exhibition stand at the British Birdwatching Fair held at Rutland Water in August. Attendance at Bird Fair enables ABC Council to meet up with many members and corporate sponsors and is our main outlet for sales and recruitment of new members. The ABC Lecture was delivered by our Vice Chairman whilst our representative at the Bird Brain of Britain competition, with the specialist subject, The Birds of Angola came a creditable second winning a prize of £500 for the Club

- Chairman's Newsletter

Two further Newsletters were completed and circulated via email to all members with positive responses being received. The initiative has clearly proved a valued vehicle for keeping members informed and involved with the Club and will remain a twice yearly service

OBJECTIVES AND ACTIVITIES

Significant activities

- Supported Membership Scheme

ABC has long had a scheme whereby persons in Africa who would benefit from membership but are constrained by cost can become Supported Members (SM). This offered full membership rights free of charge to the recipient and was wholly funded by Supporting Members who elected to pay an increment on their personal subscriptions. There were 22 SMs. The 2016 Trustees' Report (ABC 5 year strategy) reported on the expansion of the SM scheme and as such members now receive the digital version of the ABC Bulletin enabling us to increase the number of SMs to over 200 in 27 countries. The successful bedding in of the scheme has been funded by, and received the unanimous approval of, existing Supporting Members and the initial cap on membership has been lifted.

- ABC Website

The website remains, along with the Bulletin, a jewel in the crown of the Club. It is widely recognised as a high quality resource, not merely for Club administration and news, but as a unique source of information about African birds. Following major structural upgrades in 2016 to reliability and security, the site is maintained actively by our Webmaster, including constant development, improvement and expansion of the world class image database, AFBID.

- ABC App

Good progress has been made during the year developing of the App, with successful completion of the section on Mauritius and Reunion. Council having seen 'proof of concept' has approved continuation of the project to the next and far larger stage -Nigeria. Major sponsorship for this section has been generously donated by our President through the AP Leventis Ornithological Research Institute (APLORI) based in Jos, Nigeria. Many bird calls have been donated, and a licence has been purchased for the use of text from Birds of Africa covering the whole App project.

- 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.

- Membership subscription rates

As indicated in the previous Trustees' Report subscription rates were increased commencing January 2017 This modest increase has been introduced smoothly without any apparent negative impact on membership renewal rates. The finances of the Club are now such that the current rates should remain unchanged for the foreseeable future.

- Youth Representative appointed to Council

Encouragement of youth participation is essential to the long term survival of ABC as well as to broader development of ornithological activities in Africa. Council has been fortunate to appoint John Kinghorn to the new post of Youth Representative, approved by the membership at the 2017 AGM. John had already independently launched Youth Africa Birding, a forum for young birders initially in South Africa but now extended elsewhere. The purpose of the forum is to encourage local people to engage in birdwatching and train in ornithological activity. John is also the ABC Country Representative in South Africa

FINANCIAL REVIEW

Investment policy and objectives

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.

FINANCIAL REVIEW

Reserves policy

The Trustees continues 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.

FUTURE PLANS

The November 2017 Council Meeting undertook its annual review of the current ABC Strategy for 2015-20. Progress is positive with high professional standards maintained in our most important programs. While to most members ABC is the Bulletin, the website and the Image Database and maintenance of a high quality product is essential we have also developed sustainable sources of funding which has enabled expansion of our conservation work in Africa

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1053920

Principal address

c/o BirdLife International
The David Attenborough Building
Pembroke Street
Cambridge
CB2 3QZ

Trustees

B. Abdu
N. Birch
P. Buckley
J. Caddick
R. Charles
T. Gawa
P. Hall
J. Hewitt - resigned 1.4.17
P. Hyde
J. Kinghorn - appointed 1.4.17
S. Lowe
C. Magin
G. Orton
N. Redman
T. Spooner

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the 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.

Approved by order of the board of trustees on and signed on its behalf by:

.....
R. Charles - Trustee

Independent Examiner's Report to the Trustees of
African Bird Club

Independent examiner's report to the trustees of African Bird Club

I report to the charity trustees on my examination of the accounts of the African Bird Club (the Trust) for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

Date:

African Bird Club

Statement of Financial Activities
for the Year Ended 31 December 2017

	Notes	Unrestricted funds £	Restricted fund £	31.12.17 Total funds £	31.12.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,196	44,297	80,493	82,506
Charitable activities					
General trading		3,791	-	3,791	4,365
Investment income	2	570	-	570	606
Total		<u>40,557</u>	<u>44,297</u>	<u>84,854</u>	<u>87,477</u>
EXPENDITURE ON					
Raising funds		536	-	536	1,793
Charitable activities					
General trading		18,141	32,184	50,325	52,966
Other		16,852	-	16,852	14,090
Total		<u>35,529</u>	<u>32,184</u>	<u>67,713</u>	<u>68,849</u>
NET INCOME		<u>5,028</u>	<u>12,113</u>	<u>17,141</u>	<u>18,628</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>32,305</u>	<u>47,078</u>	<u>79,383</u>	<u>60,755</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>37,333</u></u>	<u><u>59,191</u></u>	<u><u>96,524</u></u>	<u><u>79,383</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

African Bird Club

Balance Sheet

At 31 December 2017

	Notes	Unrestricted funds £	Restricted fund £	31.12.17 Total funds £	31.12.16 Total funds £
FIXED ASSETS					
Tangible assets	5	12,872	-	12,872	8,398
CURRENT ASSETS					
Stocks	6	656	-	656	744
Debtors	7	4,930	-	4,930	1,058
Cash at bank		38,474	63,409	101,883	87,022
		44,060	63,409	107,469	88,824
CREDITORS					
Amounts falling due within one year	8	(8,867)	(4,218)	(13,085)	(8,388)
NET CURRENT ASSETS		35,193	59,191	94,384	80,436
TOTAL ASSETS LESS CURRENT LIABILITIES					
		48,065	59,191	107,256	88,834
CREDITORS					
Amounts falling due after more than one year	9	(10,732)	-	(10,732)	(9,451)
NET ASSETS		37,333	59,191	96,524	79,383
FUNDS					
Unrestricted funds	10			37,333	32,305
Restricted funds				59,191	47,078
TOTAL FUNDS				96,524	79,383

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
T. Spooner -Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Website & App	- 25% on cost
Display stand	- 25% on cost

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	31.12.17	31.12.16
	£	£
Deposit account interest	570	606
	<u>570</u>	<u>606</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

Trustees' expenses

Travel, office and meeting expenses of £3,002 (2016 - £3,095) were reimbursed to the trustees during the year. They refunded £1,968 (2016 - £1,495) to the charity by way of matching donations.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,694	40,812	82,506
Charitable activities			
General trading	4,365	-	4,365
Investment income	606	-	606
Total	<u>46,665</u>	<u>40,812</u>	<u>87,477</u>
EXPENDITURE ON			
Raising funds	1,793	-	1,793
Charitable activities			
General trading	27,669	25,297	52,966
Other	14,090	-	14,090
Total	<u>43,552</u>	<u>25,297</u>	<u>68,849</u>
NET INCOME	<u>3,113</u>	<u>15,515</u>	<u>18,628</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	29,192	31,563	60,755
TOTAL FUNDS CARRIED FORWARD	<u><u>32,305</u></u>	<u><u>47,078</u></u>	<u><u>79,383</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**5. TANGIBLE FIXED ASSETS**

	Website & App £	Display stand £	Totals £
COST			
At 1 January 2017	15,652	2,867	18,519
Additions	10,864	-	10,864
	<u>26,516</u>	<u>2,867</u>	<u>29,383</u>
DEPRECIATION			
At 1 January 2017	7,971	2,150	10,121
Charge for year	5,673	717	6,390
	<u>13,644</u>	<u>2,867</u>	<u>16,511</u>
NET BOOK VALUE			
At 31 December 2017	<u>12,872</u>	<u>-</u>	<u>12,872</u>
At 31 December 2016	<u>7,681</u>	<u>717</u>	<u>8,398</u>

6. STOCKS

	31.12.17 £	31.12.16 £
Stocks	<u>656</u>	<u>744</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Held by PayPal	141	158
Gift Aid	4,789	-
Prepayments	-	900
	<u>4,930</u>	<u>1,058</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 £	31.12.16 £
Trade creditors	1,448	1,640
Deferred income	7,419	6,748
Grants	4,218	-
	<u>13,085</u>	<u>8,388</u>

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.17 £	31.12.16 £
Deferred income	<u>10,732</u>	<u>9,451</u>

10. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted funds			
Club fund	27,849	3,597	31,446
Conservation fund	4,456	1,431	5,887
	<u>32,305</u>	<u>5,028</u>	<u>37,333</u>
Restricted funds			
Restricted funds	47,078	12,113	59,191
	<u>47,078</u>	<u>12,113</u>	<u>59,191</u>
TOTAL FUNDS	<u>79,383</u>	<u>17,141</u>	<u>96,524</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Club fund	27,692	(24,095)	3,597
Conservation fund	12,865	(11,434)	1,431
	<u>40,557</u>	<u>(35,529)</u>	<u>5,028</u>
Restricted funds			
Restricted funds	44,297	(32,184)	12,113
	<u>44,297</u>	<u>(32,184)</u>	<u>12,113</u>
TOTAL FUNDS	<u>84,854</u>	<u>(67,713)</u>	<u>17,141</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

African Bird Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2017

	31.12.17 £	31.12.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,145	48,244
Sponsorship	5,000	5,750
Gift aid	4,789	7,594
Subscriptions	21,559	20,918
	<hr/>	<hr/>
	80,493	82,506
Investment income		
Deposit account interest	570	606
Charitable activities		
Commission and royalties	759	197
Bulletin sales	563	383
Merchandise sales	1,684	2,882
Raffle etc.	785	903
	<hr/>	<hr/>
	3,791	4,365
	<hr/>	<hr/>
Total incoming resources	84,854	87,477
EXPENDITURE		
Other trading activities		
Opening stock	744	991
Purchases	448	1,546
Closing stock	(656)	(744)
	<hr/>	<hr/>
	536	1,793
Charitable activities		
Printing and associated costs	12,140	12,000
Postage	4,335	4,375
Pan-African Ornithological Con gress	-	4,275
Grants to individuals	33,850	32,316
	<hr/>	<hr/>
	50,325	52,966
Support costs		
Management		
Birdfair and meeting costs	5,106	3,538
Stationery and sundries	136	698
Website expenses	1,014	1,332
Administration expenses	2,880	2,880
Insurance	172	168
Depreciation of website and App.	5,672	3,914
Depreciation of display stand	716	716
	<hr/>	<hr/>
	15,696	13,246

This page does not form part of the statutory financial statements

African Bird Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2017

	31.12.17	31.12.16
	£	£
Governance costs		
Accountancy fees	504	500
Bank and card charges	634	680
Exchange rate differences	18	(336)
	<hr/>	<hr/>
	1,156	844
Total resources expended	<hr/>	<hr/>
	67,713	68,849
	<hr/>	<hr/>
Net income	<hr/>	<hr/>
	17,141	18,628
	<hr/> <hr/>	<hr/> <hr/>