

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018
for
African Bird Club

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

African Bird Club

Contents of the Financial Statements
for the Year Ended 31 December 2018

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

African Bird Club

Report of the Trustees for the Year Ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. 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 2018 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 Africa's avifauna:

Training workshop on ornithological techniques, Eritrea
Managing grasslands to protect Botha's Lark, South Africa
Wattled Crane status in Nyika Park, Malawi
Vulture population assessment in Nyika Park, Malawi
Status of Hinde Babbler in Nairobi, Kenya
Status of Grey Crowned Crane at Lake Oi' Bolossat, Kenya
Status of Vultures in Luano Valley, Zambia
Assessment of three vulture species in Mole NP, Ghana
Status of Southern Ground-hornbill at Matobo Hills, Zimbabwe
Conserving avifauna Njinsing-Tabenken forest, Cameroon
Saving threatened birds and frogs in Sui River Forest, Ghana
Status of Black-cheeked Lovebird, Zambia
Status of Grey Crowned Crane in Lake Victoria basin, Kenya
Formation of Gambian ringing scheme, Gambia
Population demography of Saddlebacks, Zambia
Conservation of Hooded Vulture Addis Ababa, Ethiopia
Awareness skills in schools Kwara State, Nigeria
Population study of Sharpe's Longclaw, Kenya
Awareness and conservation project, Tanzania
Saving Bate's Weaver in Congo basin, Cameroon
Breeding ecology of Southern Camine Bee-eater, Namibia

Many of these projects are supported by ABC members and others who specifically chose to help the Club by donating money. The subscriptions alone are only sufficient to support the governance of the Club it is the additional donations that allow us to support the conservation projects. In addition to the continued support of our President, Tasso Leventis, we were again given USD 23,000 by the March Conservation of Tides Foundation.

- Bird Fair

The Club took an exhibition stand at the British Birdwatching Fair. Attendance at the Bird Fair enables the ABC Council to meet members and corporate sponsors and provides a opportunity to recruit new members. The ABC Lecture was delivered by our Vice Chairman whilst Adam Riley was our representative in the Bird Brain of Britain competition won the first prize and £1,000 for the Club

- Chairman's Newsletter

The Chairman's newsletter is a means by which the Council can keep in touch with its members. This biannual letter is delivered electronically and continues to generate a positive response.

OBJECTIVES AND ACTIVITIES

Significant activities

- Supported Membership Scheme

Supported Membership offers free membership of the Club to nominated persons in Africa, with a verified interest in African birds and conservation, who would benefit from ABC membership but who may be constrained by cost. Supported Membership has increased to over 270, and is well received. The Club will continue to expand the scheme and the opportunities offered for participation in the Club's activities.

- ABC Website

The website, which has long been considered a jewel in the crown of the Club, underwent a significant refit in 2018 to make it more secure and more responsive to mobile users. The website is recognised as a high quality resource and the ABC Council considers that continued investment in security and development is justified.

- ABC App

Progress with the App continues following the successful launch last year of the Mauritius and Rodrigues. Rockjumper along with APLORI are sponsoring development and maintenance which will enable the project to move forward with the Nigerian section.

- 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.

- Data Protection (GDPR)

Compliance with the requirements of GDPR has included: placing an updated privacy policy on the ABC website; a review of all personal membership details held with erasure of redundant information; circulation of all members to obtain and record consent for incidental email contact; updating of membership database held by the Membership Administrator to ensure, to the best of our knowledge, that only current membership details are held.

- Package Travel Regulations

Compliance by the Club with The Package Travel and Linked Travel Arrangements Regulations 2018 (PTR) has been ensured by contacting all ABC Corporate Sponsors (CS) who provide travel services to ascertain their compliance with PTR. All CS who have provided required evidence of compliance with PTR have retained their CS status. Non-compliant CS have resigned their CS status, or have become 'supporters and donors' to ABC, but may not advertise in the Club's bulletin or on the website.

FINANCIAL REVIEW

Investment policy and objectives

In the light of the continued low interest rates on offer the Trustees have reconsidered our policy for investing our funds. We continue to use Barclays Bank for our day to day transactions however have moved the majority of our reserves into a series of one year deposits with the United Trust Bank which is offering a competitive rate of return. We hold a smaller balance with the Monmouthshire Building Society on 30 day notice.

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.

African Bird Club

Report of the Trustees for the Year Ended 31 December 2018

FUTURE PLANS

During 2019 ABC Council will: formulate a new 5-year strategy covering 2020-2025; put to the AGM a proposal to convert the Club to a Charitable Incorporated Organisation, and proceed if approved; make an exceptional conservation award of £25,000 to mark the Club's 25th anniversary; provide access to the digital version of the ABC Bulletin to all members via online download and via iOS and Android Apps; continue to develop and improve the Club's key public events - the Annual Members' Day and AGM, and at the British Birdwatching Fair.

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	- resigned 21.4.18
N. Birch	
P. Buckley	
J. Caddick	
R. Charles	
L. Donaldson	- appointed 31.5.18
D. Fox	- appointed 31.5.18
T. Gawa	- resigned 21.4.18
P. Hall	
P. Hyde	
J. Kinghorn	
S. Lowe	
C. Magin	
G. Orton	- resigned 21.4.18
N. Redman	
C. Spooner	

Independent examiner

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

African Bird Club

Report of the Trustees
for the Year Ended 31 December 2018

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 2018.

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 2018

	Notes	Unrestricted funds £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		39,442	40,105	79,547	80,493
Charitable activities					
General trading		2,738	-	2,738	3,791
Investment income	2	159	-	159	570
Total		<u>42,339</u>	<u>40,105</u>	<u>82,444</u>	<u>84,854</u>
EXPENDITURE ON					
Raising funds		140	-	140	536
Charitable activities					
General trading		19,495	55,980	75,475	50,325
Other		<u>22,502</u>	<u>-</u>	<u>22,502</u>	<u>16,852</u>
Total		<u>42,137</u>	<u>55,980</u>	<u>98,117</u>	<u>67,713</u>
NET INCOME/(EXPENDITURE)		<u>202</u>	<u>(15,875)</u>	<u>(15,673)</u>	<u>17,141</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>37,333</u>	<u>59,191</u>	<u>96,524</u>	<u>79,383</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>37,535</u></u>	<u><u>43,316</u></u>	<u><u>80,851</u></u>	<u><u>96,524</u></u>

The notes form part of these financial statements

African Bird Club

Balance Sheet

At 31 December 2018

	Notes	Unrestricted funds £	Restricted fund £	31.12.18 Total funds £	31.12.17 Total funds £
FIXED ASSETS					
Intangible assets	5	14,462	-	14,462	12,872
CURRENT ASSETS					
Stocks	7	516	-	516	656
Debtors	8	4,567	-	4,567	4,930
Cash at bank		33,787	51,534	85,321	101,883
		<u>38,870</u>	<u>51,534</u>	<u>90,404</u>	<u>107,469</u>
CREDITORS					
Amounts falling due within one year	9	(6,794)	(8,218)	(15,012)	(13,085)
NET CURRENT ASSETS		<u>32,076</u>	<u>43,316</u>	<u>75,392</u>	<u>94,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		46,538	43,316	89,854	107,256
CREDITORS					
Amounts falling due after more than one year	10	(9,003)	-	(9,003)	(10,732)
NET ASSETS		<u>37,535</u>	<u>43,316</u>	<u>80,851</u>	<u>96,524</u>
FUNDS					
Unrestricted funds	11			37,535	37,333
Restricted funds				43,316	59,191
TOTAL FUNDS				<u>80,851</u>	<u>96,524</u>

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

.....
C. 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.

Website & app

The cost of the website & App is being amortised evenly over its estimated useful life of 4 years.

Tangible fixed assets

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

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

	31.12.18	31.12.17
	£	£
Deposit account interest	159	570

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

Trustees' expenses

Travel, office and meeting expenses of £7,315 (2017 - £3,002) were reimbursed to the trustees during the year. They refunded £6,456 (2017 - £1,968) 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	36,196	44,297	80,493
Charitable activities			
General trading	3,791	-	3,791
Investment income	570	-	570
Total	<u>40,557</u>	<u>44,297</u>	<u>84,854</u>
EXPENDITURE ON			
Raising funds	536	-	536
Charitable activities			
General trading	18,141	32,184	50,325
Other	16,852	-	16,852
Total	<u>35,529</u>	<u>32,184</u>	<u>67,713</u>
NET INCOME/(EXPENDITURE)	<u>5,028</u>	<u>12,113</u>	<u>17,141</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	32,305	47,078	79,383
TOTAL FUNDS CARRIED FORWARD	<u><u>37,333</u></u>	<u><u>59,191</u></u>	<u><u>96,524</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

5. INTANGIBLE FIXED ASSETS

	Website & App £
COST	
At 1 January 2018	26,516
Additions	14,684
Donation received	(5,000)
	<hr/>
At 31 December 2018	36,200
	<hr/>
AMORTISATION	
At 1 January 2018	13,644
Charge for year	8,094
	<hr/>
At 31 December 2018	21,738
	<hr/>
NET BOOK VALUE	
At 31 December 2018	14,462
	<hr/> <hr/>
At 31 December 2017	12,872
	<hr/> <hr/>

6. TANGIBLE FIXED ASSETS

	Display stand £
COST	
At 1 January 2018 and 31 December 2018	2,867
	<hr/>
DEPRECIATION	
At 1 January 2018 and 31 December 2018	2,867
	<hr/>
NET BOOK VALUE	
At 31 December 2018	-
	<hr/> <hr/>
At 31 December 2017	-
	<hr/> <hr/>

7. STOCKS

	31.12.18 £	31.12.17 £
Stocks	516	656
	<hr/> <hr/>	<hr/> <hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Held by PayPal	33	141
Gift Aid	4,000	4,789
Prepayments	534	-
	<hr/> <hr/>	<hr/> <hr/>
	4,567	4,930
	<hr/> <hr/>	<hr/> <hr/>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18	31.12.17
	£	£
Trade creditors	1,101	1,448
Deferred income	5,693	7,419
Grants	8,218	4,218
	<u>15,012</u>	<u>13,085</u>

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

	31.12.18	31.12.17
	£	£
Deferred income	<u>9,003</u>	<u>10,732</u>

11. MOVEMENT IN FUNDS

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
Club fund	31,446	(5,486)	25,960
Conservation fund	5,887	5,688	11,575
	<u>37,333</u>	202	<u>37,535</u>
Restricted funds			
Restricted funds	59,191	(15,875)	43,316
	<u>96,524</u>	<u>(15,673)</u>	<u>80,851</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Club fund	25,616	(31,102)	(5,486)
Conservation fund	16,723	(11,035)	5,688
	<u>42,339</u>	<u>(42,137)</u>	202
Restricted funds			
Restricted funds	40,105	(55,980)	(15,875)
	<u>82,444</u>	<u>(98,117)</u>	<u>(15,673)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2018

11. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
Club fund	27,849	(1,889)	25,960
Conservation fund	4,456	7,119	11,575
	<u>32,305</u>	<u>(4,770)</u>	<u>27,535</u>
Restricted funds			
Restricted funds	47,078	(3,762)	43,316
	<u>47,078</u>	<u>(3,762)</u>	<u>43,316</u>
TOTAL FUNDS	<u>79,383</u>	<u>1,468</u>	<u>80,851</u>

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Club fund	53,308	(55,197)	(1,889)
Conservation fund	29,588	(22,469)	7,119
	<hr/>	<hr/>	<hr/>
	82,896	(77,666)	5,230
Restricted funds			
Restricted funds	84,402	(88,164)	(3,762)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>167,298</u>	<u>(165,830)</u>	<u>1,468</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

African Bird Club

Detailed Statement of Financial Activities
for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	50,091	49,145
Sponsorship	5,000	5,000
Gift aid	4,000	4,789
Subscriptions	20,456	21,559
	<hr/>	<hr/>
	79,547	80,493
Investment income		
Deposit account interest	159	570
Charitable activities		
Commission and royalties	112	759
Bulletin sales	599	563
Merchandise sales	557	1,684
Raffle etc.	1,470	785
	<hr/>	<hr/>
	2,738	3,791
	<hr/>	<hr/>
Total incoming resources	82,444	84,854
EXPENDITURE		
Other trading activities		
Opening stock	656	744
Purchases	-	448
Closing stock	(516)	(656)
	<hr/>	<hr/>
	140	536
Charitable activities		
Printing and associated costs	11,809	12,140
Postage	4,427	4,335
Global Summit for the Flyways	3,259	-
Grants to institutions	350	-
Grants to individuals	55,630	33,850
	<hr/>	<hr/>
	75,475	50,325
Support costs		
Management		
Birdfair and meeting costs	5,962	5,106
Stationery and sundries	162	136
Website expenses	3,436	1,014
Administration expenses	3,120	2,880
Insurance	176	172
Accountancy fees	604	504
Amortisation of website & App	8,094	5,672
Carried forward	21,554	15,484

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 2018

	31.12.18	31.12.17
	£	£
Management		
Brought forward	21,554	15,484
Depreciation of display stand	-	716
	<u>21,554</u>	<u>16,200</u>
Finance		
Bank charges	742	634
Exchange rate differences	206	18
	<u>948</u>	<u>652</u>
Total resources expended	<u>98,117</u>	<u>67,713</u>
Net (expenditure)/income	<u>(15,673)</u>	<u>17,141</u>