

REGISTERED COMPANY NUMBER: CE018133 (England and Wales)
REGISTERED CHARITY NUMBER: 1184309

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
AFRICAN BIRD CLUB**

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

AFRICAN BIRD CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 15
Detailed Statement of Financial Activities	16 to 17

AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is dedicated to conserving birds and their habitats across the continent of Africa and related islands. Our purpose is also to further ornithology in this region. We are the leading organisation concerned with the conservation and study of African birds.

The activities that the charity undertakes in relation to its charitable purposes for the public benefit include making grants to local people and groups in support of a wide range of projects that benefit the conservation of birds and their habitats across continental Africa and related islands. We also collaborate with partners on conservation efforts in the region for the benefit of African birds and people.

The charity in addition provides a worldwide focus for African ornithology and fosters interest in African birds and their conservation by:

- producing and distributing a peer-reviewed bulletin and a members' e-newsletter twice a year
- providing resources online
- developing birding apps and making these accessible to everyone
- sponsoring the Pan-African Ornithological Congress (PAOC)
- putting on talks by invited speakers on relevant topics
- having an active presence on social media
- exhibiting at bird fairs

We also raise awareness of African conservation issues and threats, and throw our weight behind other organisations' campaigns, where this would promote the conservation of African birds and their habitats.

Membership of the charity is open to anyone who is interested in what we do, and it is free for those living in an African country who take an active interest in African birds and their conservation but cannot afford annual membership fees. These supported members are partly subsidised by supporting members of the charity, who pay an increment on top of their individual membership fees.

A network of voluntary representatives in countries in Africa and elsewhere that the charity coordinates act as our eyes and ears on the ground and provide a local point of contact and channel of communication for members in their country. They also play an important role locally in promoting the charity, recruiting new members and supporters, identifying conservation projects that are suitable for funding by the charity, and highlighting conservation issues and threats that we can raise awareness of.

The charity's current five-year strategy includes several high-level outcomes that we will seek by 2025, for each of which we have identified the major actions we would need to take to achieve them. The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and in planning its future activities.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

OBJECTIVES AND ACTIVITIES

Achievements and performance

During 2022 the charity raised over £44,000 to fund 12 conservation awards, one expedition award and one ongoing project, bringing the total grants made by the charity since our Conservation Fund was set up in 1996 to more than £550,000. The 12 conservation awards were made to local grantees carrying out worthwhile projects in Angola, Benin, Cameroon, Kenya, Madagascar, Rwanda, Tanzania and Zimbabwe. The expedition award was made in support of an important project in São Tomé and Príncipe, which was carried out with substantial local participation.

The ongoing project for which funds were raised in 2022 was in Angola. We brokered a four-year project agreement between the World Land Trust and our local partner, Fundação Kissama, to fund the protection of Afromontane forest at Mount Moco, for which we also continued to collect funds on behalf of our partner. All funds raised were spent in Angola, mostly on employing local community members to plant trees and burn firebreaks.

Our partnership with the Birdsong Project culminated in them releasing a best-selling music album in 2022 featuring tracks by local artists inspired by the sounds of 10 threatened birds of western Africa, which we had helped our partner to select. We also connected our partner with local organisations working to protect some of those birds - the Nigerian Bird Atlas Project, the Gulf of Guinea Biodiversity Center and Association Nature Koussabel in Senegal - all of which benefited from funds raised from sales of the album.

We produced and distributed two issues of the Bulletin of the African Bird Club, in March and October 2022, providing a forum for news and comment as well as publication of studies and records of African birds by contributors from all over the world. We also produced and distributed two e-newsletters, in June and December 2022, keeping our members up to date with the charity's activities during the year.

The charity's revamped website was launched in 2022. This boasts all-new country accounts for every country and territory of the region covered by the charity, as well as a comprehensive video library. Most of the content that was on the old website has been reviewed, reorganised and updated. We have also made it simpler (with an improved interface) to securely donate to and join the charity, and for members to renew their membership, online. Visitors can now sustainably shop online for t-shirts and tote bags branded with the charity's logo. The charity makes a small profit on each item we sell, which all goes into our Conservation Fund.

We continued to make good progress on expanding and improving the charity's free field guide app - Birds of Africa - which by the end of 2022 included over 2,300 bird species on the checklists of 41 countries in West, East and Southern Africa. The app will eventually cover all the birds and countries of continental Africa and related islands. Our objective from the outset was and still is for the app to be accessible to all who want it. There have been around 20,000 downloads of the app to date. The development of the app has been made possible because of the work of volunteers in many countries and those who have provided generous financial and content support.

The charity was a sponsor of the postponed 15th Pan-African Ornithological Congress (PAOC15), which took place in Victoria Falls, Zimbabwe, in November 2022. Close to 300 delegates from around 60 countries took part. Among them were representatives of the charity who attended at their own expense. The charity raised funds to sponsor five researchers from different African countries to attend and present their work at PAOC15. We also funded the printing of the PAOC15 programme and the preparation and translation of the abstract booklet. The Chair of the charity showcased what we do in a short plenary talk and offered free membership of the charity to all eligible PAOC15 participants, 45 of whom took up his offer. We also had a stand at PAOC15 which provided a focal point for networking. It was especially pleasing to meet in person with four former trustees of the charity, three members of our conservation committee, no fewer than 13 of our country representatives and many grantees, some of whose projects the charity has supported featured in oral or poster presentations at PAOC15. There were also round-table discussions, including one on the charity's free Birds of Africa app among other birding apps.

We ran more online talks by invited speakers on topics related to African ornithology and conservation during 2022. These virtual presentations continue to enable a broader section of the charity's membership to participate. We also maintained an active presence on social media. By the end of the year, our Facebook community had over 10,000 members, our Twitter (now X) handle had over 1,500 followers and the charity also had a LinkedIn account.

AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

The charity was once again a virtual exhibitor at the African Bird Fair, which was a hybrid event in July 2022. In the same month the charity was an exhibitor at the first Global Birdfair, which was held in the UK at Rutland Showground. We met many members and other visitors to our stand, where we showcased our work and sold some merchandise, and made several new connections as well.

We welcomed more supported members but lost some fee-paying members during 2022. By the end of the year the charity still had around 1,200 members in total from more than 70 countries across the world. We also welcomed Zeiss as a new corporate sponsor whilst we continued to miss the valuable support of other corporate sponsors whose sponsorship we had agreed to put on hold because of the impact of the Covid-19 pandemic on their business.

FINANCIAL REVIEW

Financial review

The total income for the charity was £82,557 (2021: £77,193). The significant components of this income can be found in notes 2 and 3 on page 10 of these accounts.

Total expenditure on charitable activities was £86,400 (2021: £91,178). The main items of expenditure were grants to individuals and institutions totalling £44,806 (2021: £41,252).

Reserves policy

The trustees continue to maintain their policy where a financial reserve equivalent to at least 50% of anticipated annual income should be held. At this level the trustees feel that they would be able to continue the current activities of the charity 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.

Our reserves are held in accounts with Barclays Bank plc and Triodos Bank UK Ltd.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution.

Charity constitution

The charity is constituted as a Charitable Incorporated Organisation (CIO) with voting members other than its trustees, and its governing document is a CIO association model constitution.

Decision making

The charity is managed on a voluntary basis by a board of trustees, known as Council, who are elected by members at the AGM. The trustees are responsible for the day-to-day running of the charity, and Council meets three times a year.

Risk management

The charity has put in place systems to mitigate the major risks to which it is exposed. 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 charity. These procedures are reviewed periodically by Council to ensure their continuing effectiveness.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018133 (England and Wales)

Registered Charity number

1184309

AFRICAN BIRD CLUB

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022**

Registered office
c/o Birdlife International
The David Attenborough Building
Pembroke Street
Cambridge
CB2 3QZ

Trustees

Ms S F Squier
D J Fox
S Lowe (resigned 29/10/2022)
N Redman (resigned 29/10/2022)
P Buckley
Ms L Donaldson
J D Kinghorn (resigned 1/9/2022)
J A Caddick (resigned 29/10/2022)
Ms A F Varney
S T Ivande
Ms M Walker (appointed 13/4/2022)
I Francis
Ms M Karuki
R Berridge (appointed 1/6/2023)
A Mohammad (appointed 3/5/2023)

Independent Examiner

Wetone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Approved by order of the board of trustees on 20 October 2023 and signed on its behalf by:



.....
D J Fox - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
AFRICAN BIRD CLUB**

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

W. Croucher

Mrs W A Croucher

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Date: 23 October 2023

AFRICAN BIRD CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	29,300	50,915	80,215	75,519
Other trading activities	3	2,250	-	2,250	966
Investment income	4	92	-	92	708
Total		31,642	50,915	82,557	77,193
EXPENDITURE ON					
Charitable activities					
Grants		3,580	41,226	44,806	41,252
Publications		15,438	-	15,438	15,381
Other		22,126	4,030	26,156	34,545
Total		41,144	45,256	86,400	91,178
NET INCOME/(EXPENDITURE)		(9,502)	5,659	(3,843)	(13,985)
RECONCILIATION OF FUNDS					
Total funds brought forward		36,947	28,302	65,249	79,234
TOTAL FUNDS CARRIED FORWARD		27,445	33,961	61,406	65,249

The notes form part of these financial statements

AFRICAN BIRD CLUB

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	669
CURRENT ASSETS					
Debtors	9	7,453	-	7,453	6,292
Cash at bank		44,233	33,961	78,194	77,138
		<u>51,686</u>	<u>33,961</u>	<u>85,647</u>	<u>83,430</u>
CREDITORS					
Amounts falling due within one year	10	(14,971)	-	(14,971)	(9,440)
NET CURRENT ASSETS					
		<u>36,715</u>	<u>33,961</u>	<u>70,676</u>	<u>73,990</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>36,715</u>	<u>33,961</u>	<u>70,676</u>	<u>74,659</u>
CREDITORS					
Amounts falling due after more than one year	11	(9,270)	-	(9,270)	(9,410)
NET ASSETS					
		<u>27,445</u>	<u>33,961</u>	<u>61,406</u>	<u>65,249</u>
FUNDS					
Unrestricted funds	12			27,445	36,947
Restricted funds				33,961	28,302
TOTAL FUNDS					
				<u>61,406</u>	<u>65,249</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

AFRICAN BIRD CLUB

BALANCE SHEET - continued
31 DECEMBER 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 20 October 2023 and were signed on its behalf by:



.....
D J Fox - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. 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.

Display stand - 25% on cost

Taxation

The charity is exempt from corporation 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.

AFRICAN BIRD CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022****2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	49,494	48,066
Gift aid	11,123	5,268
Subscriptions	19,598	22,185
	<u>80,215</u>	<u>75,519</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Sponsorships	2,250	281
Bulletin sales	-	433
Merchandise sales	-	252
	<u>2,250</u>	<u>966</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest received	92	708
	<u>92</u>	<u>708</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	669	669
Website and app amortisation	-	11,642
	<u>669</u>	<u>12,311</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

Meeting and Birdfair expenses of £905 were reimbursed to the trustees during the year. There were no trustees' expenses paid for the year ended 31 December 2021.

AFRICAN BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,476	45,043	75,519
Other trading activities	966	-	966
Investment income	708	-	708
Total	<u>32,150</u>	<u>45,043</u>	<u>77,193</u>
EXPENDITURE ON			
Charitable activities			
Grants	-	41,252	41,252
Publications	15,381	-	15,381
Other	30,860	3,685	34,545
Total	<u>46,241</u>	<u>44,937</u>	<u>91,178</u>
NET INCOME/(EXPENDITURE)	(14,091)	106	(13,985)
RECONCILIATION OF FUNDS			
Total funds brought forward	51,038	28,196	79,234
TOTAL FUNDS CARRIED FORWARD	<u>36,947</u>	<u>28,302</u>	<u>65,249</u>

8. TANGIBLE FIXED ASSETS

	Display stand £
COST	
At 1 January 2022 and 31 December 2022	<u>2,675</u>
DEPRECIATION	
At 1 January 2022	2,006
Charge for year	669
At 31 December 2022	<u>2,675</u>
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	<u>669</u>

AFRICAN BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	3,250	-
Paypal	791	10
Gift aid	2,000	5,250
Stripe	380	-
Prepayments	1,032	1,032
	<u>7,453</u>	<u>6,292</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	830	793
Grants	-	4,980
Accruals and deferred income	14,141	3,667
	<u>14,971</u>	<u>9,440</u>

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

	2022	2021
	£	£
Accruals and deferred income	9,270	9,410
	<u>9,270</u>	<u>9,410</u>

12. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	36,947	(9,502)	27,445
Restricted funds			
Birds of Africa App	25	970	995
Conservation Fund	25,777	7,189	32,966
Mount Moco	2,500	(2,500)	-
	<u>28,302</u>	<u>5,659</u>	<u>33,961</u>
TOTAL FUNDS	<u>65,249</u>	<u>(3,843)</u>	<u>61,406</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,642	(41,144)	(9,502)
Restricted funds			
Birds of Africa App	5,000	(4,030)	970
Conservation Fund	28,415	(21,226)	7,189
Mount Moco	-	(2,500)	(2,500)
Hooded Vultures Benin	3,000	(3,000)	-
Cameroon Hornbills	3,000	(3,000)	-
Ethno Rwanda	3,000	(3,000)	-
Helmeted Vanga	1,500	(1,500)	-
Principe Thrush	5,000	(5,000)	-
PAOC	2,000	(2,000)	-
	<u>50,915</u>	<u>(45,256)</u>	<u>5,659</u>
TOTAL FUNDS	<u>82,557</u>	<u>(86,400)</u>	<u>(3,843)</u>

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	51,038	(14,091)	36,947
Restricted funds			
Birds of Africa App	210	(185)	25
Conservation Fund	27,986	(2,209)	25,777
Mount Moco	-	2,500	2,500
	<u>28,196</u>	<u>106</u>	<u>28,302</u>
TOTAL FUNDS	<u>79,234</u>	<u>(13,985)</u>	<u>65,249</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	32,150	(46,241)	(14,091)
Restricted funds			
Birds of Africa App	-	(185)	(185)
Conservation Fund	19,570	(21,779)	(2,209)
ABC Website	3,500	(3,500)	-
Mount Moco	2,500	-	2,500
Scops Owl	2,982	(2,982)	-
Diurnal Raptors	1,700	(1,700)	-
Waterfowl Poisioning Mwea	2,989	(2,989)	-
Digital Marketing Bird Guides	500	(500)	-
Scops Owl Principe	4,980	(4,980)	-
Black Harriers	500	(500)	-
Kibale Bird Clubs	3,000	(3,000)	-
Cross River Forest	2,822	(2,822)	-
	<u>45,043</u>	<u>(44,937)</u>	<u>106</u>
TOTAL FUNDS	<u><u>77,193</u></u>	<u><u>(91,178)</u></u>	<u><u>(13,985)</u></u>

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

	At 1/1/21 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	51,038	(23,593)	27,445
Restricted funds			
Birds of Africa App	210	785	995
Conservation Fund	27,986	4,980	32,966
	<u>28,196</u>	<u>5,765</u>	<u>33,961</u>
TOTAL FUNDS	<u><u>79,234</u></u>	<u><u>(17,828)</u></u>	<u><u>61,406</u></u>

AFRICAN BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. 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			
General fund	63,792	(87,385)	(23,593)
Restricted funds			
Birds of Africa App	5,000	(4,215)	785
Conservation Fund	47,985	(43,005)	4,980
ABC Website	3,500	(3,500)	-
Mount Moco	2,500	(2,500)	-
Scops Owl	2,982	(2,982)	-
Diurnal Raptors	1,700	(1,700)	-
Waterfowl Poisioning Mwea	2,989	(2,989)	-
Digital Marketing Bird Guides	500	(500)	-
Scops Owl Principe	4,980	(4,980)	-
Black Harriers	500	(500)	-
Kibale Bird Clubs	3,000	(3,000)	-
Cross River Forest	2,822	(2,822)	-
Hooded Vultures Benin	3,000	(3,000)	-
Cameroon Hornbills	3,000	(3,000)	-
Ethno Rwanda	3,000	(3,000)	-
Helmeted Vanga	1,500	(1,500)	-
Principe Thrush	5,000	(5,000)	-
PAOC	2,000	(2,000)	-
	<u>95,958</u>	<u>(90,193)</u>	<u>5,765</u>
TOTAL FUNDS	<u>159,750</u>	<u>(177,578)</u>	<u>(17,828)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

AFRICAN BIRD CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	49,494	48,066
Gift aid	11,123	5,268
Subscriptions	19,598	22,185
	<u>80,215</u>	<u>75,519</u>
Other trading activities		
Sponsorships	2,250	281
Bulletin sales	-	433
Merchandise sales	-	252
	<u>2,250</u>	<u>966</u>
Investment income		
Interest received	92	708
	<u>92</u>	<u>708</u>
Total incoming resources	82,557	77,193
EXPENDITURE		
Charitable activities		
Printing and associated costs	10,236	10,712
Postage	5,202	4,669
Grants to institutions	44,806	40,399
Grants to individuals	-	853
	<u>60,244</u>	<u>56,633</u>
Other		
Amortisation of intangible fixed assets	-	11,642
Depreciation of tangible fixed assets	669	669
	<u>669</u>	<u>12,311</u>
Support costs		
Management		
Birdfair and meeting costs	3,482	424
Website expenses	13,752	10,871
Administration expenses	3,000	3,000
App expenses	2,724	5,408
	<u>22,958</u>	<u>19,703</u>

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 2022**

	2022	2021
	£	£
Management Finance		
Bank charges	1,294	1,296
Governance costs		
Accountancy and legal fees	<u>1,235</u>	<u>1,235</u>
Total resources expended	<u>86,400</u>	<u>91,178</u>
Net expenditure	<u><u>(3,843)</u></u>	<u><u>(13,985)</u></u>

This page does not form part of the statutory financial statements