

**ORIENTAL BIRD CLUB**  
**ANNUAL REPORT AND ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2019**



Oriental Bird Club, P.O. Box 324, Bedford MK42 OWG, UK

Registered Charity in England and Wales No. 297242

Email: [mail@orientalbirdclub.org](mailto:mail@orientalbirdclub.org)

Website: [www.orientalbirdclub.org](http://www.orientalbirdclub.org)



## Trustees Annual Report

### Reference and administrative details

Name of charity:	Oriental Bird Club (OBC)
Charity registration number:	297242
Mailing address:	P.O. Box 324, Bedford MK42 OWG, United Kingdom
Principal bankers:	Lloyds Bank plc 3 King Street Saffron Walden Essex CB10 1HF
Independent examiner:	Frances Clark FCA CTA Keswick Accountants Appleside, 4 Leonard Street, Keswick Cumbria, CA12 4EJ

### Trustees

The trustees (members of the Club Council) serving during the year and since the year end were as follows:

Alex Berryman		(elected 21 <sup>st</sup> September 2019)
David Buckingham	Chairman, Conservation Committee	
Mike Edgecombe	Treasurer (acting)	
Chris Gooddie	Vice Chair and Promotions	
John Gregory	Chairman	
Tim Loseby	Art & Photographic Editor	
Drew Lyness	Social Media Officer	(elected 21 <sup>st</sup> September 2019)
Simon Roddis	Publications Committee	
Billy Rodger	Sales	
Tony Sawbridge		
Jo Thomas	Secretary	
Richard Thomas	Internet	
Lisa Whiffin	Membership Secretary	(resigned 11 <sup>th</sup> January 2020)
Young Ding Li	International Liaison Officer	(elected 21 <sup>st</sup> September 2019)



## Structure, governance and management

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

A Council, who constitute the trustees of the charity, is elected annually from among the members to manage the affairs of the Club. The Club Council at 22<sup>nd</sup> August 2020, when the Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 21<sup>st</sup> September 2019. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years, unless appointed to a specific role by Council.

Council meets four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications *Forktail* and *BirdingASIA*. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of conservation and conservation awareness projects and is chaired by a Council member. It assesses applications for Conservation Fund, the OBC-March Conservation Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval by Council. The OBC is fortunate to have a network of Country Representatives and, where relevant, their advice is sought on grant applications.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of trustees, the structure, governance and management of the Club and its recent financial performance.



## Objectives and activities

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

- (a) acts as a forum for persons interested in Oriental birds by holding regular meetings, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.
- (b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of *Forktail*.
- (c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.
- (d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, *BirdingASIA*, in June and December each year, plus one issue of its journal *Forktail* each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the British Birdfair at Rutland Water, and operates a website in order to promote itself and its objectives.

### Grant-making

The conservation-related activities of the Club are operated through three restricted funds; the Conservation Fund, the Spoon-billed Sandpiper Fund and the OBC-March Conservation Fund. In addition, there is one designated fund; the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Fund makes grants, typically of between £1,000 and £2,000, for projects involving the conservation of threatened bird species and conservation awareness projects. These include the OBC-WildWings Conservation Award and the AEC Conservation Award. It continues to be the Club's policy to fund work carried out by Oriental nationals, wherever possible.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the *Red Data Book: Threatened Birds of Asia* as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.



## Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

## Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal *Forktail* have been made freely available online. Since 2002 the Club has operated an image database, which has become an extremely valuable resource for our members, academics and anyone interested in Oriental birds. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.

## Achievements and performance

Membership of the Club stood at 1,799 on 31 December 2019 (2018 – 1,895), a decrease of 96. Included in this total were 159 Honorary Members (2018– 171). Subscription income decreased by 6% due to the fall in the number of members.

The value of Gift Aid tax refunds from UK subscriptions and donations was £2,935 and continues to be a vital additional income source.

The OBC publications continued to be produced to the same high standards as in prior years. In recent years the Club has experienced some delays in the publication of *Forktail*. A new editor, Professor Frank Rheindt, has now been appointed and the intention is to bring the schedule back on track by the end of 2020. The Club is also exploring sustainable packaging for its publications, a subject which has been raised by members and one which the Club is keen to address.

The Club is also making a move to make its publications available online, in tandem with a revised subscription package. This aligns us with developments in academic publishing, as well as reducing our use of paper. Digital back issues of *BirdingASIA* and recent issues of *Forktail* are all now available for instant purchase through website, while anything over 3 years old is available for free download.

New membership options were launched in 2020 and subscription rates revised for the first time in 18 years. The £15.00 subscription rate is retained for a Digital Only membership option, whilst a Digital and Print option is available for £20.00. In total eight different membership options will be available, including a new £12.00 option for students and under-privileged



individuals. The OBC website has been relaunched to support this, thanks to the dedication of the Club's Internet Officer, Richard Thomas. In parallel, the Club will be moving away from Standing Order payments to Direct Debit.

Council hopes that once the changes described above have bedded in, and our publications once again become available within the membership year, the Club's membership will start to grow again, particularly within the Oriental region.

The Club received donations to the Conservation Fund totaling £5,500 during the year from regular Corporate Sponsors; AEC, BirdtourASIA, Birdquest, Limosa, Rockjumper Birding Tours, Sunbird and WildWings, plus new sponsor Nature Safari India. In addition, we received a donation of \$20,000 (2018- \$23,000) from the March Conservation Fund in the USA. This money is remitted to us by means of a grant from the Tides Foundation. We hope to continue to work with March Conservation Fund on an annual basis and they have funded us again in 2020, our thanks go to them for their generous support.

The Club also received donations and legacies from members and others exceeding £8,000 in total, which helped support the Conservation Fund and Honorary Membership Fund. The Grand Prize Draw raised a net total of over £2,000 and we are grateful to prize donors, and in particular for the support again of Swarovski UK. Other fundraising events raised £2,698, including a donation of £1,400 from BirdtourASIA following their *OBC tour to the Philippines*. Both sums boosted the Conservation Fund.

Council awarded 18 (2018 – 12) conservation grants during the year, including:

- Two awards of £1,500 funded by AEC. The first to Zheng Xi to safeguard the last breeding population of River Tern *Sterna aurantia* in China. The second to Rosalind Gleave of the Zoological Society of London to investigate the environmental correlates of survival and extinction for the Critically Endangered Blue-crowned Laughingthrush *Garrulax courtoisi* in China.
- An award of £3,819 to Tom Squires and Stuart Marsden for *the 2020 Java-Bali Big Month*, a citizen science-based initiative to collect baseline data on the size and distribution of bird populations on Java and Bali, Indonesia during January 2020.
- Eight grants totaling over £14,000 were made from the OBC–March Conservation Fund. Details of these can be found in *BirdingASIA*.
- We continued to fund the *Beijing Cuckoo Project* with a £5,000 award to the British Trust for Ornithology from the Bertram Smythies Memorial Fund. This enabled Common Cuckoo *Cuculus canorus* to be satellite-tagged in Mongolia in 2019.

Full details of all the grants awarded and the results of work done are given in *BirdingASIA*.

Council members and volunteers attended the British Birdfair at Rutland water in August. This annual event is the Club's main opportunity to meet with members and explain to members of the general public the Club's aims, as well as earning funds for our conservation work. Mike Edgecombe spoke for us in the *Best Ever Days—the World Series* event. Billy Rodger represented the Club in the Bird Brain of Britain contest and won £250 for the Conservation Fund. In a new initiative, a limited-edition Blue Pitta pin badge went on sale.



The Club also attended the *MigFest* migration festival at Spurn Bird Observatory, Yorkshire, in September, and a year's OBC membership was donated as part of the award to the Martin Garner Young Birder of the Year.

The 2018 autumn meeting and AGM was held Cley-next-the-Sea, Norfolk on Saturday 21<sup>st</sup> September 2019. As usual it was well attended and the day's programme varied and interesting.

## Financial Review

The Club generated an overall surplus of £4,144 for the year (2018- surplus of £7,701). Total reserves at 31 December 2018 were £211,553, of which £147,511 were unrestricted reserves.

The Accumulated Fund generated a deficit of £2,356 (2018- surplus of £2,080). The change compared to last year was the result of a 6% reduction in subscriptions income, combined with a 60% increase in meeting costs and the decision to provide against the £1,274 balance on the Club's Indian bank account, as access to the account and our ability to disburse the funds has become problematic.

The cost of *Forktail 34* was 10% lower than last year. It was a slightly smaller 66 page issue (2018- 80 pages). The two editions of *BirdingASIA* were 128 and 144 pages (2018- both 128 pages), resulting in small increase in costs, which almost offset the reduction in *Forktail* cost. Postage costs were, likewise, virtually unchanged on 2018.

An exchange rate gain of £68 (2018- gain of £436) arose on the retranslation of the Club's overseas cash balances in the USA, India and Thailand to sterling at year-end, prior to the provision against the balance on the Indian account.

Bank interest of £2,092 (2018- £1,820) has been recognised in the year, the majority of which is accrued income on the Club's £85,000 one-year deposit with Shawbrook Bank (invested via the Charities Aid Foundation) paying 1.3% and £85,000 deposit in a Nationwide Building Society 95 Day Saver Account, paying 0.9%. Most of the remaining cash is held in the Club's Lloyds Bank deposit account, with £10,000 held in a National Savings & Investments account and £11,000 held in the overseas accounts, including the balance on the Indian account. The Club's investment policy will continue to focus on low risk short-term deposits.

The Accumulated Fund had a balance of £37,521 at the year-end.

The Smythies Fund, an unrestricted designated fund, generated a deficit for the year of £3,894 (2018- surplus of £977) and had a balance of £109,990 at 31 December 2019. The £5,000 grant for the *Beijing Cuckoo Project* was paid in the year and this expenditure was partly offset by the accrued interest earned on the fund balance, plus a small amount of income from the sales of *Birds in Bhutan*.

The Conservation Fund showed a surplus for the year of £9,706 (2018- surplus of £7,169). Income was higher at £18,713 (2018- £9,768), the result of increases in donations from members and income from fundraising events, together with a £1,700 increase in income from our Corporate Sponsors.



## Annual Report and Accounts Year ended 31 December 2019

Council approved the transfer of £2,000 to the Conservation Fund from the Accumulated Fund (2018- £600), representing sums raised from the sales of leech socks and other garments, together with the Club's publications.

A total of £10,417 (2018- £2,705) was awarded in grants from the Conservation Fund which had a balance of £53,018 at the year-end.

Further funding of \$20,000 or £15,429 (2018- £16,791) for our conservation work was received via the Tides Foundation from the March Conservation Fund. This enabled £14,521 (2018- £18,986) to be awarded in grants from the OBC-March Conservation Fund. The fund showed a surplus for the year of £908 (2018- deficit of £2,195) and a year-end balance of £7,114, which was awarded to grant recipients in early 2020.

The membership at 31 December 2019 included 159 (2018- 171) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Business Supporters and Supporting Members raised £1,370 (2018- £1,380) in donations. The Honorary Membership Fund showed a deficit for the year of £220 (2018- deficit of £330) and a year-end balance of £3,814.

Under the provisions of the Charities Act 2011, due to the size of the Club, a full audit is not required. However, an independent examination is required under the Act and under the Club's constitution.

### **Risk Management**

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit and the workload falls on a small group of highly committed individuals.

The Club tries to manage this risk by retaining and developing a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events. In addition, the Club has had a high enough profile within the birdwatching community to have been able to recruit new trustees on a periodic basis.

In common with many other organisations, the Club has developed plans to make its publications available online in a digital format. New membership options were launched in 2020 and subscription rates revised. Whilst Council envisages this will result in membership growth in the medium-term, particularly in Asia, there is a risk that the disruption will lead to a fall in membership in the short-term. Additional effort will be made during 2020 to promote OBC membership.

The Club is fortunate that the Bertram Smythies bequest, together with other unrestricted reserves accumulated over the life of the charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the short-term impacts of the disruption caused by Covid-19. However, many of the Club's Corporate Sponsors operate in the travel industry and





have been severely impacted, as will many of the Club's members. At this time Council envisages that its reserves will enable all the Club's activities to continue, where Coronavirus restrictions allow, for the foreseeable future.

The overseas bank accounts maintained in India, Thailand and the USA in order to encourage membership in those countries present exchange rate and control risks. The Club actively monitors these overseas balances and either disburses the funds on conservation related activities or repatriates the funds, where this is possible, to minimise the balances held outside the UK. As described above, Council has taken the decision to wind down the Indian bank account and provide against the balance held in the account as it has become increasingly difficult to operate this account from the UK.

### **Reserves policy**

Following the guidance issued by the Charity Commission on "charities' reserves" the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of *BirdingASIA* and one issue of the Club's journal *Forktail*, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. Where necessary, additional funds will be transferred to the Spoon-billed Sandpiper Fund in order to finance project expenditure and to match further fundraising. The accounts detail the reserves balance on each of the six funds at 31 December 2019.

### **Future plans**

The COVID 19 pandemic has impacted the club in a number of ways. Indirectly we are aware that poaching and illegal hunting of birds has increased during regional lockdowns due to people reverting to wildlife for food as their livelihoods have been stripped away. More directly we have also noticed a fall-off in requests for funding due to the difficulty in carrying out field work until the pandemic is firmly under control.

There has also been a reduction in paying membership to the club; it is likely that part of this fall off is an outcome of the Coronavirus pandemic. OBC still has significantly more members than similar regional clubs. However a decline has been ongoing for some years now and undoubtedly key drivers are the ageing profile of the club's membership and also the fact that for the first time in over a decade the club increased its subscriptions. OBC Council is focusing on trying to recruit lapsed members and also to rejuvenate our membership in the UK and Europe whilst spreading membership further afield and especially across Asia. To this end Council are increasingly making use of Social Media and in 2020, for the first time, both publications (*BirdingAsia* and *Forktail*) are available digitally as well as in paper format. We hope that these innovations will appeal to the younger birdwatchers, scientists and conservationists with an interest in preserving the natural heritage of the Oriental region.



In April 2020 the Club held its first strategy day to reflect on how best it can continue to support the plight of birds and indeed nature in the Oriental region. The club is proud to have spent over £500,000 on projects since its inception. However OBC Council recognises that the pressure on habitats and endangered species is now more acute than ever. With this in mind we agreed to continue to focus on targeted research, that is research that will likely have a positive outcome for endangered species or will provide vital new information to help preserve them. Council also committed to be more focused at the 'coal-front' of conservation. Increasingly we will be looking to support local communities in protecting nests, habitats and in education.

With this in mind earlier this year the club supported the 'Big Month' in Java – a project focused on getting people out of their homes for a day's birdwatching and consequently helping to raise awareness of the importance of keeping wild birds in their natural environment. We are also supporting small community based programs elsewhere in Indonesia plus a nest protection scheme for the critically endangered Sula Hornbill in the Philippines.

We have now built a strong conservation team and intend to be very much more pro-active in soliciting the kind of projects which support the change in emphasis of our overall giving strategy and thus ensure that our funding goes to the countries, species and habitats which most desperately need it.

### **Statement of Trustee's responsibilities**

Law applicable to charities in England and Wales requires Council, as trustees, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of charity and ensure that the financial statements comply with applicable law, accounting standards and the Charities SORP. 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.



Annual Report and Accounts  
Year ended 31 December 2019

Approved by Council on 22<sup>nd</sup> August 2020 and signed on its behalf by:

**John Gregory**  
Chairman

**Michael Edgecombe**  
Treasurer



## Independent Examiner's report to Council

I report on the accounts of the Oriental Bird Club for the year ended 31 December 2019, which are set out on pages 12 to 19. This report is made solely to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my examination work, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described above, you are responsible as the charity's trustees for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 of 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

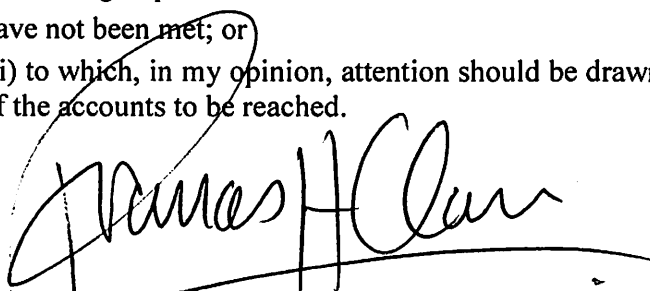
In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
Frances Clark FCA CTA  
Keswick, Cumbria  
22<sup>nd</sup> August 2020



## Statement of Financial Activities for the year ended 31 December 2019

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Income from:</b>						
<u>Donations and legacies</u>						
Donations and legacies from members		-	-	8,131	8,131	4,025
Gift Aid tax refund		-	-	1,125	1,125	175
Donations from foundations		-	-	15,429	15,429	16,791
<u>Other trading activities</u>						
Sales of goods and sales commissions		1,714	-	-	1,714	770
Raffle income		-	-	2,629	2,629	2,648
Fundraising events		543	-	2,698	3,241	711
<u>Charitable activities</u>						
Subscriptions	1(b)	24,286	-	-	24,286	25,862
Gift Aid tax refund		1,810	-	-	1,810	1,993
Sales of publications		899	135	-	1,034	404
Advertising income from <i>BirdingASIA</i>		2,303	-	-	2,303	2,452
Donations from Corporate Sponsors		-	-	5,500	5,500	3,800
<u>Investments</u>						
Bank interest		1,121	971	-	2,092	1,820
<b>Total</b>		<b>32,676</b>	<b>1,106</b>	<b>35,512</b>	<b>69,294</b>	<b>61,451</b>
<b>Expenditure on:</b>						
<u>Raising funds</u>						
Cost of sales- goods		445	-	-	445	315
Raffle costs		-	-	356	356	284
<u>Charitable activities</u>						
Conservation Fund grants		-	-	24,938	24,938	21,691
Conservation project costs	2	-	5,000	-	5,000	-
Cost of production- <i>BirdingASIA</i>		10,219	-	-	10,219	9,937
Cost of production- <i>Forktail</i>		3,032	-	-	3,032	3,339
<u>Support costs</u>						
Postage, meeting & other support costs	3	18,766	-	-	18,766	17,692
Bank charges and interest		954	-	234	1,188	928
Indian Bank Account provision		1,274	-	-	1,274	-
Exchange differences	1(d)	(68)	-	-	(68)	(436)
<b>Total</b>		<b>34,622</b>	<b>5,000</b>	<b>25,528</b>	<b>65,150</b>	<b>53,750</b>
<b>Net income</b>		<b>(1,946)</b>	<b>(3,894)</b>	<b>9,984</b>	<b>4,144</b>	<b>7,701</b>
Transfers between funds		(410)	-	410	-	-
<b>Net movement in funds</b>		<b>(2,356)</b>	<b>(3,894)</b>	<b>10,394</b>	<b>4,144</b>	<b>7,701</b>
Total funds brought forward		39,877	113,884	53,648	207,409	199,708
<b>Total funds carried forward</b>		<b>37,521</b>	<b>109,990</b>	<b>64,042</b>	<b>211,553</b>	<b>207,409</b>

The notes on pages 13 to 18 form part of these accounts.



## Balance Sheet as at 31 December 2019

	Notes	31 December 2019 £	31 December 2018 £
<b>Current assets:</b>			
Stocks		524	315
Debtors	7	6,087	4,718
Cash		245,300	238,591
Total current assets		<u>251,911</u>	<u>243,624</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one ye	8	(40,358)	(36,215)
Net current assets		<u>211,553</u>	<u>207,409</u>
Net assets		<u>211,553</u>	<u>207,409</u>
<b>The funds of the charity:</b>			
Unrestricted Accumulated Fund	9,10	37,521	39,877
Unrestricted Designated Fund	9,10	109,990	113,884
Restricted Funds	9,10	64,042	53,648
		<u>211,553</u>	<u>207,409</u>

Approved by Council on 22<sup>nd</sup> August 2020 and signed on its behalf by:

**John Gregory**  
Chairman

**Mike Edgecombe**  
Treasurer

The notes on pages 13 to 18 form part of these accounts.



## Notes to the Accounts for the year ended 31 December 2019

### 1. Accounting policies

#### (a) Basis of preparation of the accounts

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

#### (b) Subscription income

Subscription income is credited to the Statement of Financial Activities in the period to which it relates. Subscriptions received in advance are carried forward as deferred income in the balance sheet under the heading of Deferred income- prepaid subscriptions.

#### (c) Stocks

Stocks of leech socks, T-shirts and other garments are valued at the lower of cost and net realisable value. No value is placed on the remaining stock of *Birds in Bhutan* or stocks of the Club's other publications.

#### (d) Exchange rates

Bank accounts have been opened in the Club's name in India, Thailand and the USA. In the balance sheet, the foreign currency bank balances have been translated into sterling at the exchange rate at the end of the year. Foreign currency receipts and payments have been converted into sterling at the average rate for the year.

#### (e) Income

Donations and grants receivable are brought into the accounts on receipt or when receivable, where the Charity has certainty of receipt. Income is deferred only when:

- The charity has still to fulfil significant conditions before becoming entitled to the income; or
- The donor has specified that the income is to be expended in a future period.

Other income is accounted for on an accruals basis, as far as it is prudent to do so.

#### (f) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. Expenditure on grants is recorded following unconditional approval by Council and communication to the grant recipient. Costs have been directly attributed to one of the functional categories in the Statement of Financial Activities.



## Notes to the Accounts for the year ended 31 December 2019

### 2. Conservation project costs

	2019	2018
	£	£
<b>Smythies Fund projects</b>		
Common Cuckoo satellite tracking (British Trust for Ornithology)	5,000	-
	<u>5,000</u>	<u>-</u>

### 3. Support costs

Support costs have not been allocated to activity categories within the Statement of Financial Activities; however the table below provides such an allocation. The most significant costs are postage costs, the majority of which are incurred in mailing the Club's publications to members and have been allocated on an actual basis. Other costs have been allocated on an actual basis where possible; otherwise they have been apportioned on the basis of estimated usage.

	Raising funds	Charitable activities	Governance	Total 2019	Total 2018
	£	£	£	£	£
Postage and mailing	560	14,489	202	15,251	15,189
Stationery and photocopy costs	17	17	8	42	139
Publicity and website costs	71	224	62	357	245
Meeting costs	1,285	1,124	213	2,622	1,603
Insurance	104	52	18	174	176
Independent examiner's fee	-	-	320	320	340
	<u>2,037</u>	<u>15,906</u>	<u>823</u>	<u>18,766</u>	<u>17,692</u>

### 4. Trustees

No remuneration was paid or payable out of OBC funds directly or indirectly to any Council member or to any person or persons known to be connected with them.

Seven Council members have been reimbursed the cost of purchases made on behalf of the Club, in respect of meeting and travel costs, postage, stationery and the cost of leech socks for resale on the Club's website and at meetings.





## Notes to the Accounts for the year ended 31 December 2019

### 5. Employees

The charity has no paid employees.

### 6. Taxation

The Club has charitable objectives which are embodied in the constitution adopted by the members. The Club is a registered charity and, under present regulations, it has no liability to taxation.

### 7. Debtors

	2019	2018
	£	£
Trade debtors	1,733	1,199
Other debtors	2,929	2,166
Accrued income- interest	1,425	1,353
	<u>6,087</u>	<u>4,718</u>

### 8. Creditors

Amounts falling due within one year:	2019	2018
	£	£
Accruals for grants payable	3,025	1,525
Accruals for publication and other costs	18,275	17,519
Deferred income - prepaid subscriptions	19,003	16,971
Deferred income - other	55	200
	<u>40,358</u>	<u>36,215</u>

### 9. Analysis of net assets between funds

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2019 £
Cash	69,869	109,019	66,412	245,300
Current assets excluding cash	4,015	971	1,625	6,611
Creditors: Amounts falling due within one year	(36,363)	-	(3,995)	(40,358)
	<u>37,521</u>	<u>109,990</u>	<u>64,042</u>	<u>211,553</u>



## Notes to the Accounts for the year ended 31 December 2019

### 9. Analysis of net assets between funds (continued)

Prior year comparatives:-

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2018 £
Cash	69,530	113,023	56,038	238,591
Current assets excluding cash	3,997	861	175	5,033
Creditors: Amounts falling due within one year	(33,650)	-	(2,565)	(36,215)
	<u>39,877</u>	<u>113,884</u>	<u>53,648</u>	<u>207,409</u>

### 10. Movement in Funds

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Accumulated Fund	39,877	32,676	(34,622)	(410)	37,521
Bertram Smythies Memorial Fund	113,884	1,106	(5,000)	-	109,990
Conservation Fund	43,312	18,713	(11,007)	2,000	53,018
OBC-March Conservation Fund	6,206	15,429	(14,521)	-	7,114
Honorary Membership Fund	4,034	1,370	-	(1,590)	3,814
Spoon-billed Sandpiper Fund	96	-	-	-	96
	<u>207,409</u>	<u>69,294</u>	<u>(65,150)</u>	<u>-</u>	<u>211,553</u>

Prior year comparatives:-

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2018 £
Accumulated Fund	37,797	32,535	(31,565)	1,110	39,877
Bertram Smythies Memorial Fund	112,907	977	-	-	113,884
Conservation Fund	36,143	9,768	(3,199)	600	43,312
OBC-March Conservation Fund	8,401	16,791	(18,986)	-	6,206
Honorary Membership Fund	4,364	1,380	-	(1,710)	4,034
Spoon-billed Sandpiper Fund	96	-	-	-	96
	<u>199,708</u>	<u>61,451</u>	<u>(53,750)</u>	<u>-</u>	<u>207,409</u>



### **Bertram Smythies Memorial Fund**

This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

### **Conservation Fund**

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. A transfer of £2,000 was made in 2019 from the Accumulated Fund (2018- £600) representing the surplus on sales of garments and the Club's publications.

### **OBC-March Conservation Fund**

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

### **Honorary Membership Fund**

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,590 was made in 2019 to the Accumulated Fund (2017- £1,710)

### **Spoon-billed Sandpiper Fund**

This Fund was set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. It is anticipated that further fundraising events will be held in future years to enable continued support of this project.



## Notes to the Accounts for the year ended 31 December 2019

### 11. Statement of Financial Activities for the year ended 31 December 2018

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2018 £
<b>Income from:</b>				
<u>Donations and legacies</u>				
Donations and legacies from members	-	-	4,025	4,025
Gift Aid tax refund	-	-	175	175
Donations from foundations	-	-	16,791	16,791
<u>Other trading activities</u>				
Sales of goods and sales commissions	770	-	-	770
Raffle income	-	-	2,648	2,648
Fundraising events	211	-	500	711
<u>Charitable activities</u>				
Subscriptions	25,862	-	-	25,862
Gift Aid tax refund	1,993	-	-	1,993
Sales of publications and PLS income	288	116	-	404
Advertising income from <i>BirdingASIA</i>	2,452	-	-	2,452
Donations from Corporate Sponsors	-	-	3,800	3,800
<u>Investments</u>				
Bank interest	959	861	-	1,820
<b>Total</b>	<b>32,535</b>	<b>977</b>	<b>27,939</b>	<b>61,451</b>
<b>Expenditure on:</b>				
<u>Raising funds</u>				
Cost of sales- goods	315	-	-	315
Raffle costs	-	-	284	284
<u>Charitable activities</u>				
Conservation Fund grants	-	-	21,691	21,691
Cost of production- <i>BirdingASIA</i>	9,937	-	-	9,937
Cost of production- <i>Forktail</i>	3,339	-	-	3,339
<u>Support costs</u>				
Postage, meeting & other support costs	17,692	-	-	17,692
Bank charges and interest	718	-	210	928
Exchange differences	(436)	-	-	(436)
<b>Total</b>	<b>31,565</b>	<b>-</b>	<b>22,185</b>	<b>53,750</b>
<b>Net income</b>	<b>970</b>	<b>977</b>	<b>5,754</b>	<b>7,701</b>
Transfers between funds	1,110	-	(1,110)	-
<b>Net movement in funds</b>	<b>2,080</b>	<b>977</b>	<b>4,644</b>	<b>7,701</b>
Total funds brought forward	37,797	112,907	49,004	199,708
<b>Total funds carried forward</b>	<b>39,877</b>	<b>113,884</b>	<b>53,648</b>	<b>207,409</b>