

ORIENTAL BIRD CLUB

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2020



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

Registered Charity in England and Wales No. 297242

Email: mail@orientalbirdclub.org

Website: www.orientalbirdclub.org



Annual Report and Accounts
Year ended 31 December 2020



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	Chairman, Publications Committee	(resigned 16 th January 2021)
Jess Borer	Membership	(co-opted 17 th April 2021)
David Buckingham		(resigned 19 th September 2020)
Russell Childs	Secretary	(elected 19 th September 2020)
Sayam Chowdhury	Conservation	(elected 19 th September 2020)
Mike Edgecombe	Treasurer & Meetings	
Vivian Fu	Campaigns	(elected 19 th September 2020)
Chris Gooddie	Vice Chair	
John Gregory	Chair	
Paul Insua-Cao	Chair, Conservation Committee	(elected 19 th September 2020)
Tim Loseby	Photographic Editor	
Drew Lyness	Social Media	
Simon Roddis	Publications Committee	
Billy Rodger	Sales	
Tony Sawbridge		(resigned 19 th September 2020)
Jo Thomas		(resigned 19 th September 2020)
Richard Thomas	Internet	



Lisa Whiffin

(resigned 11th January 2020)

Richard Webb

Promotions

(co-opted 17th April 2021)

Ding Li Yong

International Liaison

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 24th July 2021, when these Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 19 September 2020. 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 at least 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 Conservation Officers; 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

In 2020 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 Team have broadened the types and levels of grants that the Club makes. We now have 3 award levels. Firstly, Seed Grants of up to £1000. Seed grants are aimed at fast track low-risk projects and at where individuals might struggle with the administration of the grant-giving process. The Conservation Team is authorized to spend £5,000 per annum without recourse to further approval from Council. This is subject to annual budgeting. In 2021 £1000 has been budgeted for seed grants. All such grants are notified at Council meetings. In 2020 the club spent £300 on seed-funding but hopes to find more of the right kind of projects in 2021. Secondly, Council approved an increase to the maximum level for our Small Grants. This has been our most used funding type since the club was formed. However, the monetary level has not kept aligned to inflation. This maximum will now move up from £1500 to £3000. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. It continues to be the Club's policy to fund work carried out by Oriental nationals, wherever possible with an increasing focus on Vulnerable, Endangered and



Critically Endangered species using IUCN Red List nomenclature. Together these are referred to as Globally Threatened Most of these are funded through an open process inviting applications by fixed deadlines twice a year. Finally, the Club will occasionally give Larger Awards, usually between £3,000 and £10,000. This is on an ad hoc basis based on circumstances. In 2020 for example the Club helped to prevent the closure of the Cikananga Songbird Breeding Centre in Java with interim larger grant funding until other donors were put in place to ensure the future of this vital facility.

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 IUCN Red List of Threatened Species. www.iucnredlist.org 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, Conservation Officers 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 1,751 on 31 December 2020 (2019 – 1,799), a decrease of 48. Included in this total were 142 Honorary Members (2019– 159). Subscription income increased by 12% as new membership rate and 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 are 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.

The value of Gift Aid tax refunds from UK subscriptions and donations was £2,643 (2019 - £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, was appointed last year and he has brought the schedule back on track. Alex Berryman is newly appointed as Publications Editor and Chair of the Publications Committee and now is Council's single point of contact for both *Forktail* and *BirdingASIA*. We expect both publications to be back on schedule by end 2021. The Club has moved its packaging to paper based and fully recycled. This is a little more expensive than polyethylene but is no doubt the right way to go for our members and the environment.

The Club has made the 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 our website, while anything over 3 years old is available for free download.

Council hopes that once the changes described above have bedded in, and our publication 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 a significant legacy of £59,668 during 2020 from Michael Corkett. At the present time, with the Covid-19 pandemic impacting the Club's finances and the recent move to Digital membership, Council has taken the decision to retain this as part of our unrestricted Accumulated funds, rather than setting up a further designated fund.

The Club received donations from members and others exceeding £6,000 in total, which helped support the Conservation Fund and Honorary Membership Fund. However, the Covid-19 pandemic meant that The Grand Prize Draw and other fundraising events could not take place. Donations to the Conservation Fund totaling £600 were received from our Corporate Sponsors, significantly less than in previous years. However, most of our Corporate Sponsors are bird tour companies, or operate in the eco-tourism sector, and were therefore severely impacted by the



Covid-19 pandemic. Indeed, Council recognized this as an issue early in 2020 and pro-actively contacted sponsors and where applicable offer a ‘sponsorship holiday’ for 2020. Indeed, this will likely continue albeit to a lesser extent into 2021.

We received a further donation of \$20,000 (2019- \$20,000) 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 2021, our thanks go to them for their generous support.

Council has discussed the levels of funds that we are holding in low interest-bearing accounts. This is significantly more than our reserves policy requires. With a new Conservation committee chair now in place and with new volunteers to the team, Council hopes to significantly increase our giving starting in 2020 and probably levelling off after 2022. The aim is to put the money where it can best be used without putting the Club’s overall finances under strain.

Council awarded 28 (2019 – 18) conservation grants during the year, including:

- We awarded funding of £10,000 from the Bertram Smythies Memorial Fund to the Bird Conservation Society of Thailand (BCST) to help develop habitat management capability for their recently purchased area of salt-pans at Pak Thale a critical site for shorebirds in Thailand, including wintering Spoon-billed Sandpiper, *Calidris pygmaea*.
- An award of US\$10,000 was made to Seabirds Indonesia to produce a film documentary to help highlight the threats to the critically endangered Christmas Frigatebird *Fregata andrewsi* in Jakarta Bay, Indonesia. This was also funded by the Bertram Smythies Memorial Fund.
- Two awards of £1,500 funded by AEC. The first to Sutirtha Lahiri to establish acoustic monitoring of threatened birds in the floodplain grasslands of the Brahmaputra, north-east India. The second to Zheng Xi for a project aiming to safeguard a wintering population of Yellow-breasted Bunting *Emberiza aureola* in eastern Cambodia
- In addition, sixteen grants totaling over £20,000 were made from the Conservation Fund. Details of these can be found in *BirdingASIA*.
- Eight grants totaling over £22,000 were made from the OBC–March Conservation Fund. Details of these can be found in *BirdingASIA*.

The work done and results of recent grant awards are documented in *BirdingASIA*.



Financial Review

The Club generated an overall surplus of £21,661 for the year (2019- surplus of £4,144). Total reserves at 31 December 2020 were £233,214, of which £190,881 were unrestricted reserves.

The Accumulated Fund generated a surplus of £60,055 (2019- deficit of £2,356). The change compared to last year was the result of a significant legacy of £59,668 received from member Michael Corkett. Subscription income increased by 12% as the new membership rates were adopted, and postage costs reduced by 10% as some members took up the new Digital Only membership option.

The cost of *Forktail 36* was 38% higher than last year because it was a more typical 116 page issue, compared with the 66 page issue in 2019. The two editions of *BirdingASIA* were 160 and 144 pages (2019- 128 and 144 pages), and costs increased by 21% as a result and as the Club started to pay an editing fee as part as the package of changes to get our publications schedule back on track.

The Club's finances were impacted by the Covid-19 pandemic, although to a much lesser extent than many charities. Income from *BirdingASIA* advertising was reduced by 40% and the cancellation of the British Birdfair reduced income from the sale of goods, although these were broadly offset by significantly reduced meeting costs. However, income to the Conservation Fund was adversely affected, as described below.

An exchange rate loss gain of £306 (2019- gain of £68) arose on the retranslation of the Club's overseas cash balances in the USA, India and Thailand to sterling at year-end. Following the move towards Digital membership and online membership renewal the Club has reorganised its overseas bank accounts. The account in Thailand has been closed, whilst the Club is no longer accepting subscriptions into the Indian account and the balance has been provided against. The account in the USA had a balance of £968 at year-end.

Bank interest of £1,715 (2019- £2,092) 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 1.4% and £85,000 deposit in a Nationwide Building Society 95 Day Saver Account, paying 0.25%. 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. The Club is reviewing its investment options in the light of the likely continuation of very low interest rates in the medium term.

The Accumulated Fund had a balance of £97,576 (2019- £37,521) at the year-end.

The Smythies Fund, an unrestricted designated fund, generated a deficit for the year of £16,685 (2019- deficit of £3,894) and had a balance of £93,305 at 31 December 2020. The deficit was the result of the two grants awarded, described above, totaling £17,328, partly offset by the accrued interest earned on the fund balance.

The Conservation Fund showed a deficit for the year of £14,353 (2019- surplus of £9,706). Income was reduced at £8,076 (2019- £18,713), with decreases in donations from members and



income from fundraising events, together with a £4,900 decrease in income from our Corporate Sponsors as a result of the Covid-19 pandemic.

Council approved the transfer of £1,400 to the Conservation Fund from the Accumulated Fund (2019- £2,000), representing sums raised from the sales of leech socks and other garments, together with the Club's publications.

A total of £23,494 (2019- £10,417) was awarded in grants from the Conservation Fund which had a balance of £38,665 at the year-end.

Further funding of \$20,000 or £15,678 (2019- £15,429) for our conservation work was received via the Tides Foundation from the March Conservation Fund. This enabled £22,484 (2019- £14,521) to be awarded in grants from the OBC-March Conservation Fund. The fund showed a deficit for the year of £6,806 (2019- surplus of £908) and a year-end balance of £308.

The membership at 31 December 2020 included 142 (2019- 159) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Business Supporters and Supporting Members raised £870 (2019- £1,370) in donations. The Honorary Membership Fund showed a deficit for the year of £550 (2019- deficit of £220) and a year-end balance of £3,264.

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 was successful in 2020 in recruiting a number of new trustees, which enabled some long-standing Council members to step aside. In addition, the Club is supported by a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.

The Covid-19 pandemic has impacted the Club, with face-to-face meetings cancelled during 2020 and the first half of 2021. This has reduced the Club's income from some sources, as described above, but resulted in savings in meeting costs which partly offset the adverse impacts. Also sponsorship income was down from £5,500 in 2019 to only £600 in 2020. Most of the Club's sponsors are tour companies. This sector is acutely impacted by COVID restrictions and



as such Council took the decision to allow a 'sponsorship holiday' to our long-standing corporate supporters in 2020.

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.

In common with many other organisations the Club has implemented 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 was a risk that the disruption would lead to a fall in membership in the short-term. Additional efforts were made during 2020 to promote OBC membership, although face-to-face meetings with potential members were impossible due to the Covid-19 pandemic. The focus on membership recruitment has continued in 2021, where possible.

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 close the Club's account in Thailand and 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 2020.



Future plans

During 2020 the Club continued to see the impacts of the Covid-19 pandemic. From an ecological standpoint there are avian species which are thriving due to lack of human activity especially along popular coastal areas. However, we are seeing many reports on the increase in hunting as out of work people necessarily move back to traditional methods of maintaining their livelihoods. As noted here already the Club has seen a fall in its donor income as a direct result of the decrease in business for tour operators who form a large part of our donor income. As the world slowly re-opens to tourists we are hoping to see our donors return but probably not until 2022 in any significant way.

The Club is still seeing a gradual reduction in paying members and believe that this is partly due to Covid. However, the same long-term trends of an ageing member profiles and low membership take up in the region persist. Council is constantly looking for new and innovative ways to approach these issues. The Club already carried out a couple of successful fund-raising webinars in 2021 and will be increasing our efforts in this area. We are also looking to be more creative with regard to our traditional meeting format. We hope to hold an autumn ‘Social’ meeting in 2021 and will continue to transmit our AGM via Zoom. This worked very successfully in 2020 and allowed a number of our Asian members to attend and participate. We are also looking to attract younger members by attending the ‘MigFest’ at Spurn Point in the Autumn. In future years we do hope to attend several meetings and Birdfairs within the region; something that we had started to do prior to the Covid-19 lockdown.

Over the past few years, the Oriental Bird Image database has become a little unwieldy due to lack of technical support and had become increasingly susceptible to cyber-attack. In addition, our OBI volunteer expressed a desire to step down after many years of hard work producing and maintaining the database to be world -renowned and first port of call for many Asian bird photographers and scientists alike. This situation was becoming unsustainable and in early 2020 members of Council negotiated a deal with the Macaulay Institute to incorporate OBI into their growing and well-resourced global avian photograph database. Work is well under way and we hope to be able to formally announce a successful transfer later in 2021. There are added club benefits to the relationship with Macaulay. As part of their partnerships the club has now built a relationship with Cornell and have been offered member discounts to signing up for their much acclaimed ‘Birds of the World’ internet site. We also see some synergies with them in helping to promote OBC on a worldwide scale and hope to move along with these once the Macaulay transfer is complete. We have also agreed to preserve the existing database for the continued reference of OBC members and supporters.

Another major development for this year is the renaming of our scientific publication from ‘Forktail’ to ‘The Journal of Asian Ornithology.’ This is based on a direct recommendation from our Publications Committee. The name change helps communicate journal content, conveying that the journal contains the most recent Asian studies on ornithological matters ranging from ecology to conservation. The previous name was somewhat obscure, so the change addresses reader expectation. The new name is aimed to help our journal establish itself as the major outlet for Asian ornithological research, and the name change will make it a more attractive choice for



young and aspiring ornithologists to publish their research with us. We are already seeing the benefits and have a significant increase in papers being proposed to the conservation team. The editorial board of 'The Journal of Asian Ornithology' is much expanded and now contains many leading academics in the region.

We are hoping that an additional benefit will be an increase in our ability to attract more institutional members with this change and are constantly reviewing our ability to monetise content more effectively for the benefit of the Club.

In 2020 the Club ran its first ever campaign in partnership with the 'East Asian-Australasian Flyway Partnership' and BirdLife partners. The aim was to use birdwatchers, field scientists and photographers to monitor the passage of shorebirds along the flyway. This campaign is being repeated in 2021. To help build on this the club received, early in 2020, a significant donation to be spent on helping the plight of Shorebirds across the region. The Conservation Committee created in early 2021 a shorebird sub-group to ensure that this initiative is given the attention desired by the donor. Additionally, we will rename our current 'Spoon-Billed Sandpiper Fund' as 'Shorebirds Conservation Fund' and place the donated monies there until suitable projects are found. It is likely that one of the first uses of the fund will be to tag Spoon-billed Sandpipers on their wintering grounds once Covid-19 permits.

In addition to the focus on Shorebirds the Club intends to again increase its focus on the desperate plight of Songbirds in many countries across our region. We are building relationships with the Asian Species Action Partnership (ASAP), the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) in a direct attempt to have a co-ordinated effort on this major issue threatening songbirds in the region today.

In 2021 we have recruited a new Council member to focus on donors and sponsors. This individual is in the process of reviewing our existing offers to sponsors and is developing a revised and improved plan for attracting and maintaining them in the future.

For many years the club have maintained an Honorary Membership scheme. This has helped to support a number of free memberships for people who whilst deserving and keen could not afford to join the OBC. Council has recognised that we need to tighten controls over this area which is long overdue for review. This will be an increasing area of focus in the back half of 2021.

Finally, Council has recognised that interest rates are now so low that our funds on deposit are earning little income. As Trustees we recognise that we need to maximise investment performance at minimal risk to the club. The Chairman and Acting Treasurer have taken legal and investment advice and are working with CCLA Investment Management to invest in a Charities Ethical Investment Fund (COIF). One of the other major investors in the fund is the Church of England. Council has approved the deposit of £50,000 or just under a fifth of our reserves to this fund for a minimum period of three years to be reviewed annually.



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.

Approved by Council on 24th July 2021 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 2020, which are set out on pages 13 to 20. 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

XX August 2021

Statement of Financial Activities for the year ended 31 December 2020



Annual Report and Accounts
Year ended 31 December 2020

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:						
<u>Donations and legacies</u>						
Donations and legacies from members		59,668	-	6,404	66,072	8,131
Gift Aid tax refund		-	-	1,140	1,140	1,125
Donations from foundations		-	-	15,678	15,678	15,429
<u>Other trading activities</u>						
Sales of goods and sales commissions		808	-	-	808	1,714
Raffle income		-	-	-	-	2,629
Fundraising events		-	-	802	802	3,241
<u>Charitable activities</u>						
Subscriptions	1(b)	27,194	-	-	27,194	24,286
Gift Aid tax refund		1,503	-	-	1,503	1,810
Sales of publications		905	34	-	939	1,034
Advertising income from <i>BirdingASIA</i>		1,376	-	-	1,376	2,303
Donations from Corporate Sponsors		-	-	600	600	5,500
<u>Investments</u>						
Bank interest		1,056	659	-	1,715	2,092
Total		92,510	693	24,624	117,827	69,294
Expenditure on:						
<u>Raising funds</u>						
Cost of sales- goods		77	-	-	77	445
Raffle costs		-	-	20	20	356
<u>Charitable activities</u>						
Conservation Fund grants		-	-	45,978	45,978	24,938
Conservation project costs	2	-	17,328	-	17,328	5,000
Cost of production- <i>BirdingASIA</i>		12,409	-	-	12,409	10,219
Cost of production- <i>Forktail</i>		4,170	-	-	4,170	3,032
<u>Support costs</u>						
Postage, meeting & other support costs	3	14,805	-	-	14,805	18,766
Bank charges and interest		657	50	315	1,022	1,188
Indian Bank Account provision		51	-	-	51	1,274
Exchange differences	1(d)	306	-	-	306	(68)
Total		32,475	17,378	46,313	96,166	65,150
Net income		60,035	(16,685)	(21,689)	21,661	4,144
Transfers between funds		20	-	(20)	-	-
Net movement in funds		60,055	(16,685)	(21,709)	21,661	4,144
Total funds brought forward		37,521	109,990	64,042	211,553	207,409
Total funds carried forward		97,576	93,305	42,333	233,214	211,553

The notes on pages 15 to 20 form part of these accounts.



Balance Sheet as at 31 December 2019

	Notes	31 December 2020 £	31 December 2019 £
Current assets:			
Stocks		429	524
Debtors	7	4,809	6,087
Cash		286,181	245,300
Total current assets		<u>291,419</u>	<u>251,911</u>
Liabilities:			
Creditors: Amounts falling due within one ye	8	(58,205)	(40,358)
Net current assets		<u>233,214</u>	<u>211,553</u>
Net assets		<u>233,214</u>	<u>211,553</u>
The funds of the charity:			
Unrestricted Accumulated Fund	9,10	97,576	37,521
Unrestricted Designated Fund	9,10	93,305	109,990
Restricted Funds	9,10	42,333	64,042
		<u>233,214</u>	<u>211,553</u>

Approved by Council on 24th July 2021 and signed on its behalf by:

John Gregory
Chairman

Mike Edgecombe
Treasurer

The notes on pages 15 to 20 form part of these accounts.



Notes to the Accounts for the year ended 31 December 2020

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. Lifetime subscriptions are recorded as donations.

(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 2020

2. Conservation project costs

	2020	2019
	£	£
Smythies Fund projects		
Management of shorebird habitat for Spoon-billed Sandpiper (Bird Conservation Society of Thailand)	10,000	-
Education to Save the Christmas Frigatebird in Jakarta Bay (Seabirds Indonesia)	7,328	-
Common Cuckoo satellite tracking (British Trust for Ornithology)	-	5,000
	<u>17,328</u>	<u>5,000</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 2020	Total 2019
	£	£	£	£	£
Postage and mailing	294	13,173	183	13,650	15,251
Stationery and photocopy costs	6	6	4	16	42
Publicity and website costs	72	369	72	513	357
Meeting costs	10	64	58	132	2,622
Insurance	104	52	18	174	174
Independent examiner's fee	-	-	320	320	320
	<u>486</u>	<u>13,664</u>	<u>655</u>	<u>14,805</u>	<u>18,766</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.

Four Council members have been reimbursed the cost of purchases made on behalf of the Club, in respect of meeting costs, website hosting and maintenance costs, postage and stationery.

Notes to the Accounts for the year ended 31 December 2020

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

	2020	2019
	£	£
Trade debtors	923	1,733
Other debtors	2,798	2,929
Accrued income- interest	1,088	1,425
	<u>4,809</u>	<u>6,087</u>

8. Creditors

Amounts falling due within one year:	2020	2019
	£	£
Accruals for grants payable	21,698	3,025
Accruals for publication and other costs	19,826	18,275
Deferred income - prepaid subscriptions	16,681	19,003
Deferred income - other	-	55
	<u>58,205</u>	<u>40,358</u>



9. Analysis of net assets between funds

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £
Cash	129,424	95,646	61,111	286,181
Current assets excluding cash	3,439	659	1,140	5,238
Creditors: Amounts falling due within one year	(35,287)	(3,000)	(19,918)	(58,205)
	<u>97,576</u>	<u>93,305</u>	<u>42,333</u>	<u>233,214</u>

Notes to the Accounts for the year ended 31 December 2020

9. Analysis of net assets between funds (continued)

Prior year comparatives:-

	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>

10. Movement in Funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Accumulated Fund	37,521	92,510	(32,475)	20	97,576
Bertram Smythies Memorial Fund	109,990	693	(17,378)	-	93,305
Conservation Fund	53,018	8,076	(23,829)	1,400	38,665
OBC-March Conservation Fund	7,114	15,678	(22,484)	-	308
Honorary Membership Fund	3,814	870	-	(1,420)	3,264
Spoon-billed Sandpiper Fund	96	-	-	-	96
	<u>211,553</u>	<u>117,827</u>	<u>(96,166)</u>	<u>-</u>	<u>233,214</u>



Prior year comparatives:-

	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
	207,409	69,294	(65,150)	-	211,553

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 £1,400 was made in 2020 from the Accumulated Fund (2019- £2,000) 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 £1,420 was made in 2020 to the Accumulated Fund (2019- £1,590)



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 2020



11. Statement of Financial Activities for the year ended 31 December 2020

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