

**ORIENTAL BIRD CLUB**  
**ANNUAL REPORT AND ACCOUNTS**  
**YEAR ENDED 31 DECEMBER 2015**



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)

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## Trustees Annual Report

### Reference and administrative details

Name of charity:	Oriental Bird Club (OBC)	
Charity registration number:	297242	
Principal office:	Raptor Ridge, Turnberry, Heads Nook, Brampton, Cumbria CA8 9DN	
Mailing address:	P.O. Box 324, Bedford MK42 OWG, United Kingdom	
Principal bankers:	Lloyds Bank plc 3 King Street Saffron Walden Essex CB10 1HF	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
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:

David Buckingham	Chairman, Conservation Committee	
Mike Edgecombe	Chairman	
Chris Gooddie	Promotions	
John Gregory		
Colin Humpage	Treasurer	(resigned 26 <sup>th</sup> March 2016)
Tim Loseby	Art & Photographic Editor	
Andy Mears	Country Representatives	(appointed 5 <sup>th</sup> September 2015)
Simon Roddis	Publications Committee	
Tony Sawbridge	Sales	
Graeme Spinks	Assistant Treasurer	(resigned 5 <sup>th</sup> September 2015)
Brian Sykes	Chairman, Publications Committee	
Margaret Sykes	Treasurer & Membership Secretary	
Jo Thomas	Secretary	
Richard Thomas	Internet	



## 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, currently £15.00 per annum for ordinary membership.

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 10<sup>th</sup> September 2016 was elected at the last Annual General Meeting (AGM), held on 5<sup>th</sup> September 2015. 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 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 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. 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. 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 2,074 on 31 December 2015 (2014 - 2,057), a modest increase of 17 following two years of small declines. Maintaining and attempting to grow the Club's membership continues to prove challenging but Council continue to explore the potential for growth in the countries of the region as living standards improve and people can afford to travel more widely.

A new bursary scheme was launched early in 2015 and as a result of this nine young birdwatchers (members of a group named New Generation Birders) were given a year's membership of the Club. Bursary funding promised for a further three years mean that the scheme will be extended to offer membership to nationals of the region in future years. However, the value offered by the Club is standing us in good stead and we continue to hold our ordinary membership at £15 per year. Nevertheless it is becoming harder to attract new members when so much information is easily available online from various sources, including free access to our image database, and to all *Forktail* articles after an interval of two years.

The value of Gift Aid tax refunds from UK subscriptions exceeded two thousand pounds and continued to be a vital additional income source. Approximately 66% of our 776 UK members have now signed Gift Aid declarations.

The Club was grateful to receive donations to the Conservation Fund during the year from eight regular Corporate Sponsors – AEC, Birding Ecotours, BirdtourASIA, Birdquest, Limosa, Rockjumper, Sunbird and WildWings totaling £5,000. In addition, we received a donation of \$5,750 (£3,712) 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 work with March Conservation Fund on an annual basis and our thanks go to them for their generous support.



The Club also received donations from many members exceeding £8,000 in total, which helped support the Conservation Fund, Smythies Fund and Honorary Membership Fund. The Grand Prize Draw raised a net total of £2,280 and Stuart Elsom won first prize of £1,000 for the Club in the *Bird Brain of Britain* competition held at the British Birdfair. Both sums boosted the Conservation Fund.

Council awarded 14 (2014 – 11) conservation grants during the year, including:

- An OBC-WildWings award of £1,478 was made to Indra Prasad Acharja for a project assessing the habitat preference, feeding ecology and status of Rufous-necked Hornbill *Aceros nipalensis* in Royal Manas National Park, Bhutan.
- The donation of £3,000 from AEC funded two grants of £1,500. Devinder Singh Dhadwal was awarded £1,500 for a project designed to protect breeding colonies and vulture feeding stations from large predators, human disturbance and livestock at Pong Dam Ramsar Site, Himachal Pradesh, India and Apolinario Cariño received £1,500 for monitoring and evaluation of habitat and habitat use by Negros Bleeding Heart Dove *Gallicolumba keayi* in Mantiquil forest, Negros Oriental, Philippines.
- An award of £1,564 to Beth Roberts for a project looking into the abundance and habitat use of the Philippine Duck *Anas luzonica* and other wetland birds at Candaba Swamp, Pampanga Municipality, near Manila, Philippines, was the first money allocated as an OBC – March Conservation Fund award.

In addition, a grant of £1,941 was made from the Smythies Fund to Life Line for Nature Society towards the removal of *Juliflora* from the Keoladeo National park, Bharatpur, India. This payment was dedicated to the memory of Mrs. Diane Singh, a good friend of OBC.

Finally, a donation of £2,000 was made to the Wildfowl & Wetlands Trust's Spoon-billed Sandpiper conservation breeding programme.

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

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. At the outset, the aim of the image database was to make a photographic record of all of the birds in the region. The 100,000 images milestone was reached in June 2015 and we now have images of all but 17 of the region's birds; the Club owes an immense thank you to Krys Kazmierczak and his small team for their hard work and dedication over the past years. However, it was realised that further investment and development was required to refresh the image database and Council and Krys have been looking into ways of delivering improved content. During 2015 the search feature on the site was improved and considerable time was spent exploring ways of making other improvements.

The OBC publications continued to be produced to the same high standards as in prior years. The Publications Committee spends a lot of time helping young authors to produce manuscripts of a sufficiently high calibre to appear in *BirdingASIA* and *Forktail*. It is very gratifying that some of these authors are honorary members of the Club (and have been since their early student days).



Several of these members have now converted to ordinary membership, thus enabling another young student to take their place as an honorary member, and we are delighted that they are choosing to repay the Club in this way.

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. The 2015 autumn meeting and AGM was held at St John's Church hall on 5 September 2015. As usual it was well attended and the day's programme varied and interesting.

## Financial Review

The Club generated an overall surplus of £663 for the year (2014- £5,796), of which £1,823 was an unrestricted surplus. Total reserves at 31 December 2015 were £198,608, of which £162,832 were unrestricted reserves.

The Accumulated Fund generated a surplus of £1,409 (2014- £1,668). Income from subscriptions increased by 1% compared to last year, whilst meeting costs were 26% lower, a return to a more typical level following last year's 30th anniversary joint meeting.

The cost of *Forktail 31*, which was smaller at 128 pages (2014- 152 pages), decreased by 16% compared with last year. The two editions of *BirdingASIA* increased in size to 144 and 148 pages respectively (2014- 128 pages), despite this their cost only increased by 3% leading to a net overall saving in publication costs.

However, the positive variances described above were offset by a 7% increase in postage costs, with the larger size of *BirdingASIA* increasing international mailing costs. In addition, *BirdingASIA* advertising income decreased by 11% versus last year. The net effect was a small decrease in the Accumulated Fund surplus.

An exchange rate loss of £3 (2014- gain of £214) arose on the retranslation of the Club's overseas cash balances in the USA, India and Thailand to sterling at year-end, with a loss on our Thai bank account almost offset by gains on the Indian and US accounts.

Bank interest of £1,894 was earned, most of which was on the maturity of a £160,000 one year fixed term deposit with Scottish Widows Bank paying a 1.00% interest rate. This investment took place through the Charities Aid Foundation (CAF) and represented the best available rates for short-term deposits. In October 2015 the Scottish Widows Bank deposit was renewed for a further year at an interest rate of 0.8%. The balance of the funds were invested with CAF Bank Limited, this generated an average rate of interest of 0.15% during 2015 (2014- 0.10%). The Club's investment policy will continue to focus on low risk short-term deposits.

The Club's underlying finances continue to generate a surplus, with the Accumulated Fund showing a balance of £35,367 at the year-end. Consequently there is no immediate need for an increase in subscription rates.



The Smythies Fund, an unrestricted designated fund, generated a surplus for the year of £414 (2014- £2,899) and had a balance of £127,465 at 31 December 2015. A transfer of £2,000 was made to the restricted Spoon-billed Sandpiper Fund to enable a further donation to be made to the Wildfowl & Wetlands Trust conservation breeding programme for this species and this is the main reason for the reduction in surplus compared with last year.

The Conservation Fund showed a deficit for the year of £3,280 (2014- surplus of £1,109). Donations from members decreased by 18% compared with last year and donations from fundraising events decreased by 57% due to a fallow year in birdwatching tours run as fundraising events by our Corporate Sponsors and other supporters. Donations from our Corporate Sponsors and income generated from our annual Grand Prize draw were unchanged compared with last year.

Council approved the transfer of £600 to the Conservation Fund from the Accumulated Fund (2014- £1,100), representing sums raised from the sales of T-shirts, leech socks and the Club's publications.

The donations and fundraising described above enabled £16,018 (2014- £14,470) to be awarded in grants from the Conservation Fund which had a balance of £28,880 at the year-end.

A grant of \$5,750 (£3,712) for our conservation work received from the Tides Foundation has resulted in the establishment of a restricted fund, the OBC-March Conservation Fund. Following the payment of a grant in 2015, see page 5, the fund showed a surplus and a year-end balance of £2,148.

The membership at 31 December 2015 included 171 (2014- 172) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Business Supporters and Supporting Members raised £1,682 (2014- £1,840) in donations and has enabled the number of Honorary Members to be maintained. The Honorary Membership Fund showed a deficit for the year of £28 (2014- surplus of £120).

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.



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. However, overseas bank accounts maintained 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, so as to minimise the balances held outside 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 2015.

### **Future plans**

The Club will continue to work on the upgrading of the Oriental Bird Images database. It is hoped that this will be completed by the end of 2016.

Council will continue to try and increase our membership where possible, and encourage young people to join the Club through the bursary scheme. Efforts to strengthen the Publications Committee will also continue.

A Council member has been appointed to look into the country coverage of the Club's Representatives and flag where improvements can be made. For example, expecting one person to look after a country as large and diverse as Indonesia is not a very practical proposition and we will be actively encouraging other members in Indonesia to serve as Representatives for specific areas.



## 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 10<sup>th</sup> September 2016 and signed on its behalf by:

**Mike Edgecombe**  
Chairman

**Margaret Sykes**  
Treasurer



## Independent Examiner's report to Council

I report on the accounts of the Oriental Bird Club for the year ended 31 December 2015, which are set out on pages 11 to 17. 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

10<sup>th</sup> September 2016



## Statement of Financial Activities for the year ended 31 December 2015

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2015 £	Total 2014 £
<b>Income from:</b>						
<u>Donations and legacies</u>						
Donations from members		-	3,000	5,460	8,460	9,459
Gift Aid tax refund		-	-	345	345	333
Donations from foundations		-	-	3,712	3,712	-
<u>Other trading activities</u>						
Sales of goods and sales commissions		648	-	-	648	833
Raffle income		-	-	2,534	2,534	2,576
Fundraising events		169	-	1,000	1,169	2,376
<u>Charitable activities</u>						
Subscriptions	1(b)	28,127	-	-	28,127	27,761
Gift Aid tax refund		2,097	-	-	2,097	2,206
Sales of publications and PLS income		257	100	-	357	986
Advertising income from <i>BirdingASIA</i>		2,758	-	-	2,758	3,091
Donations from Corporate Sponsors		-	-	5,000	5,000	8,000
<u>Investments</u>						
Bank interest		624	1,270	-	1,894	1,869
<b>Total</b>		<b>34,680</b>	<b>4,370</b>	<b>18,051</b>	<b>57,101</b>	<b>59,490</b>
<b>Expenditure on:</b>						
<u>Raising funds</u>						
Cost of sales- goods		218	-	-	218	226
Raffle costs		-	-	254	254	236
<u>Charitable activities</u>						
Conservation Fund grants		-	-	17,582	17,582	14,470
Conservation project costs	2	-	1,941	2,000	3,941	4,500
Cost of production- <i>BirdingASIA</i>		11,307	-	-	11,307	10,957
Cost of production- <i>Forktail</i>		4,150	-	-	4,150	4,915
Cost of sales- <i>Birds in Bhutan</i>		-	-	-	-	58
<u>Support costs</u>						
Postage, meeting & other support costs	3	17,843	-	-	17,843	17,211
Bank charges and interest		860	15	265	1,140	1,335
Exchange differences	1(d)	3	-	-	3	(214)
<b>Total</b>		<b>34,381</b>	<b>1,956</b>	<b>20,101</b>	<b>56,438</b>	<b>53,694</b>
<b>Net income/ (expenditure)</b>		<b>299</b>	<b>2,414</b>	<b>(2,050)</b>	<b>663</b>	<b>5,796</b>
Transfers between funds		1,110	(2,000)	890	-	-
<b>Net movement in funds</b>		<b>1,409</b>	<b>414</b>	<b>(1,160)</b>	<b>663</b>	<b>5,796</b>
Total funds brought forward		33,958	127,051	36,936	197,945	192,149
<b>Total funds carried forward</b>		<b>35,367</b>	<b>127,465</b>	<b>35,776</b>	<b>198,608</b>	<b>197,945</b>



## Balance Sheet as at 31 December 2015

	Notes	31 December 2015 £	31 December 2014 £
<b>Current assets:</b>			
Stocks		176	246
Debtors	7	4,455	4,505
Cash		235,520	236,365
Total current assets		<u>240,151</u>	<u>241,116</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	8	<u>(41,543)</u>	<u>(43,171)</u>
Net current assets		<u>198,608</u>	<u>197,945</u>
<b>Net assets</b>		<b><u>198,608</u></b>	<b><u>197,945</u></b>
<b>The funds of the charity:</b>			
Unrestricted Accumulated Fund	9,10	35,367	33,958
Unrestricted Designated Fund	9,10	127,465	127,051
Restricted Funds	9,10	35,776	36,936
		<u>198,608</u>	<u>197,945</u>

Approved by Council on 10<sup>th</sup> September 2016 and signed on its behalf by:

**Mike Edgecombe**  
Chairman

**Margaret Sykes**  
Treasurer



## Notes to the Accounts for the year ended 31 December 2015

### 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 2015

### 2. Conservation project costs

	2015	2014
	£	£
<b>Smythies Fund projects</b>		
Bharatpur <i>Juliflora</i> removal project (Life Line for Nature Society)	1,941	-
South Korea Seabird project (Kirk Hart)	-	3,000
Koshi Bird Observatory, Nepal (Himalayan Nature)	-	1,500
	<u>1,941</u>	<u>4,500</u>
<b>Spoon-billed Sandpiper Fund projects</b>		
Spoon-billed Sandpiper recovery programme (Wildfowl & Wetlands Trust)	2,000	-
	<u>3,941</u>	<u>4,500</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 2015	Total 2014
	£	£	£	£	£
Postage and mailing	348	14,952	248	15,548	14,563
Stationery and photocopy costs	46	46	22	114	112
Publicity and website costs	195	219	29	443	338
Meeting costs	680	527	73	1,280	1,740
Insurance	95	47	16	158	158
Independent examiner's fee	-	-	300	300	300
	<u>1,364</u>	<u>15,791</u>	<u>688</u>	<u>17,843</u>	<u>17,211</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, principally in respect of postage, stationery and the cost of maintaining the Club's website. All of these sums represent the reimbursement of expenses at cost.



## Notes to the Accounts for the year ended 31 December 2015

### 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

	2015	2014
	£	£
Trade debtors	2,015	1,976
Other debtors	2,440	2,529
	<u>4,455</u>	<u>4,505</u>

### 8. Creditors

Amounts falling due within one year:	2015	2014
	£	£
Accruals for grants payable	1,500	4,500
Accruals for publication and other costs	19,380	15,860
Deferred income - prepaid subscriptions	18,915	22,037
Deferred income - other	1,748	774
	<u>41,543</u>	<u>43,171</u>

### 9. Analysis of net assets between funds

	Unrestricted Accumulated Fund	Unrestricted Designated Funds	Restricted Funds	Total 2015
	£	£	£	£
Cash	69,764	127,465	38,291	235,520
Current assets excluding cash	3,986	-	645	4,631
Creditors: Amounts falling due within one year	(38,383)	-	(3,160)	(41,543)
	<u>35,367</u>	<u>127,465</u>	<u>35,776</u>	<u>198,608</u>



## Notes to the Accounts for the year ended 31 December 2015

### 10. Movement in Funds

	Balance at 1 January 2015	Income	Expenditure	Transfers	Balance at 31 December 2015
	£	£	£	£	£
Accumulated Fund	33,958	34,680	(34,381)	1,110	35,367
Bertram Smythies Memorial Fund	127,051	4,370	(1,956)	(2,000)	127,465
Conservation Fund	32,160	12,657	(16,537)	600	28,880
OBC-March Conservation Fund	-	3,712	(1,564)	-	2,148
Honorary Membership Fund	4,680	1,682	-	(1,710)	4,652
Spoon-billed Sandpiper Fund	96	-	(2,000)	2,000	96
	<b>197,945</b>	<b>57,101</b>	<b>(56,438)</b>	<b>-</b>	<b>198,608</b>

#### 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. A transfer of £2,000 was made in 2015 to the Spoon-billed Sandpiper Fund (2014-£ nil) to enable a donation of the same amount to be made to the Wildfowl & Wetlands Trust.

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 £600 was made in 2015 from the Accumulated Fund (2014-£1,000) 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 £1,710 was made in 2015 to the Accumulated Fund (2014-£1,720)

#### 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 2015

### 11. Statement of Financial Activities for the year ended 31 December 2014

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2014 £
<b>Income from:</b>				
<u>Donations and legacies</u>				
Donations from members	-	3,000	6,459	9,459
Gift Aid tax refund	-	-	333	333
<u>Other trading activities</u>				
Sales of goods and sales commissions	833	-	-	833
Raffle income	-	-	2,576	2,576
Fundraising events	26	-	2,350	2,376
<u>Charitable activities</u>				
Subscriptions	27,761	-	-	27,761
Gift Aid tax refund	2,206	-	-	2,206
Sales of publications and PLS income	688	298	-	986
Advertising income from <i>BirdingASIA</i>	3,091	-	-	3,091
Donations from Corporate Sponsors	-	3,000	5,000	8,000
<u>Investments</u>				
Bank interest	629	1,240	-	1,869
<b>Total</b>	<b>35,234</b>	<b>7,538</b>	<b>16,718</b>	<b>59,490</b>
<b>Expenditure on:</b>				
<u>Raising funds</u>				
Cost of sales- goods	226	-	-	226
Raffle costs	-	-	236	236
<u>Charitable activities</u>				
Conservation Fund grants	-	-	14,470	14,470
Conservation project costs	-	4,500	-	4,500
Cost of production- <i>BirdingASIA</i>	10,957	-	-	10,957
Cost of production- <i>Forktail</i>	4,915	-	-	4,915
Cost of sales- <i>Birds in Bhutan</i>	-	58	-	58
<u>Support costs</u>				
Postage, meeting & other support costs	17,160	51	-	17,211
Bank charges and interest	1,142	30	163	1,335
Exchange differences	(214)	-	-	(214)
<b>Total</b>	<b>34,186</b>	<b>4,639</b>	<b>14,869</b>	<b>53,694</b>
<b>Net income</b>	<b>1,048</b>	<b>2,899</b>	<b>1,849</b>	<b>5,796</b>
Transfers between funds	620	-	(620)	-
<b>Net movement in funds</b>	<b>1,668</b>	<b>2,899</b>	<b>1,229</b>	<b>5,796</b>
Total funds brought forward	32,290	124,152	35,707	192,149
<b>Total funds carried forward</b>	<b>33,958</b>	<b>127,051</b>	<b>36,936</b>	<b>197,945</b>