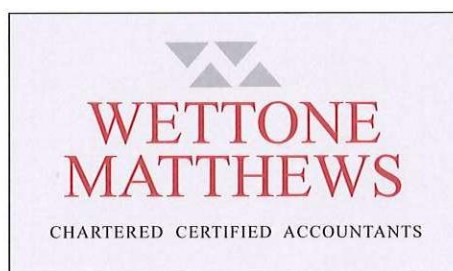


REGISTERED COMPANY NUMBER: CE018133 (England and Wales)
REGISTERED CHARITY NUMBER: 1184309

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020
FOR
AFRICAN BIRD CLUB



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

AFRICAN BIRD CLUB

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

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AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 8 July 2019 to 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 8 July 2019 and commenced trading on 1 January 2020.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is dedicated to conserving birds and their habitats across the continent of Africa and neighbouring islands and to furthering ornithology in the region. It was originally formed in 1994 by a community of people with a common interest in African ornithology and a shared concern for the future of African birds.

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

The charity furthers ornithology in the region and fosters an interest in African birds and their conservation by:

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

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

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

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

Trustees and the two Vice Presidents of the charity convened in February 2020 to review our 2015-2020 strategy and to develop a new five year strategic plan, which was formally agreed by the trustees when we met virtually for the first time in June 2020. The new strategy includes several high-level outcomes that we will seek by 2025, for each of which we have identified the major actions we would need to take to achieve them. The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and in planning its future activities.

AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020

OBJECTIVES AND ACTIVITIES

Achievements and performance

The devastating Covid-19 pandemic affected everyone during 2020 but, thanks to wonderful support and videoconferencing, it was very much business as usual for the charity.

We raised over £50,000 to fund 14 conservation awards and 2 expedition awards which the trustees agreed that the charity should make providing the project concerned could proceed in line with local Covid-19 restrictions. The conservation awards were made to African grantees carrying out worthwhile projects in Benin (training for bird atlassing), Cameroon (monitoring populations of Bannerman's Turaco and Grey Parrot and updating information on the birds of Ebo forest), Liberia (determining KBA trigger species), Madagascar (studying Sakalava Rail), Mauritius (confirming species presence and distribution using audiomoths), Sierra Leone (supporting local bird clubs), South Africa (gaining a better understanding of White-winged Flufftail), Tanzania (monitoring IBAs and combatting the illegal bird trade), Uganda (mapping key areas for Fox's Weaver) and Zimbabwe (surveying Lilian's Lovebird and Blue Swallow). The expedition awards were made in support of important projects in Ethiopia (filling knowledge gaps for Bearded Vulture) and Malawi (surveying Spotted Ground-Thrush) carried out with substantial local participation. A project in Equatorial Guinea for which the trustees agreed that the charity should fund an expedition award could not go ahead on account of the pandemic.

The charity also partnered with Fundacao Kissama to promote and collect funds for an ongoing project to protect Afromontane forest at Mount Moco, the highest mountain and a proposed new conservation area in Angola. The forest is home to several endemic birds, including Swierstra's Francolin. All funds raised will be spent in Angola, mostly on employing local community members to plant trees and burn firebreaks.

We produced two issues of the Bulletin of the African Bird Club, in March and September 2020, providing a forum for news and comment as well as publication of studies and records of African birds by contributors from all over the world. We also produced two e-newsletters, in June and December 2020, keeping members up to date with the charity's activities.

We made good progress to expand and improve the charity's free field guide app - Birds of Africa - which by the end of the year included over 1,200 bird species on the checklists of most countries in Western Africa. In time the app will cover all the birds and countries of continental Africa and neighbouring islands. Our objective from the outset was and still is for the app to be accessible to all who want it, such as members of bird clubs in Nigeria who featured in a YouTube video produced by Sam Ivande (who is also the charity's representative in Nigeria) and colleagues.

Our network of country representatives has become more active and effective as a result of us clarifying their role and our expectations of them. The first ever meeting of country representatives was held online in August 2020 and we plan to virtually meet every six months.

The charity was an exhibitor at both the Virtual Birdfair, which took place in August 2020 in lieu of the annual British Birdwatching Fair, and Birdlife South Africa's first ever Virtual African Bird Fair, held in September 2020. This included a presentation by John Kinghorn (who is also the charity's representative in South Africa) on the new generation of African birders who are overcoming obstacles and pursuing careers in birding and conservation.

The 15th PAOC, which was originally set to take place in Zimbabwe in November 2020, was postponed because of the pandemic. The charity has agreed to sponsor the event when it can safely be held.

During 2020 the charity engaged more in campaigning than we have done previously. We joined a coalition of organisations aiming to permanently end the commercial trade and sale in markets of terrestrial wild animals, especially birds and mammals, for consumption, worldwide. We also threw our weight behind, and encouraged members to support, campaigns to save vultures across Africa.

By the end of the year, the total number of supported members of the charity in African countries surpassed 350, our Facebook group had over 8,000 members from more than 100 countries and our Twitter handle had over 1,400 followers.

AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020

FINANCIAL REVIEW

Financial review

The charity became a Charitable Incorporated Organisation (CIO) on 1 January 2020; these accounts reflect the transfer of assets and liabilities of the previous structure into the new CIO, causing a one-off distortion of the figures as described in note 2 on page 10.

The total income for the charity was £174,742. The significant components of this income can be found in notes 2 and 3 on page 10 of these accounts.

Total expenditure on charitable activities was £95,508. The main items of expenditure were grants to individuals and institutions totalling £49,784.

Reserves policy

The trustees continue to maintain their policy where a financial reserve equivalent to at least 50% of anticipated annual income should be held. At this level the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding or increase in expenditure. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly should such an event occur.

The majority of our reserves are held in a series of one-year deposits with the United Trust Bank, which offers a competitive rate of return. We hold a smaller balance with the Monmouthshire Building Society on 30-day notice.

The trustees resolved the Triodos Bank UK Ltd be appointed as bankers to the charity whilst we have retained our UK account with Barclays Bank plc. Having an additional account with Triodos will better support the charity's needs as Triodos specifically caters for charities. Triodos also has ethical credentials and sustainable values, mirroring our own.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

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

Being a CIO enabled the charity to take advantage of the limited flexibility allowed by the UK government to hold a virtual annual general meeting (AGM) in 2020, after we had to call off a planned in-person meeting because of mounting concerns over the spread of Covid-19. Members present at the virtual AGM resolved to amend the charity's constitution to enable the charity to hold virtual general meetings in future. This will make it easier for members living outside the UK, especially those in African countries, to participate.

Decision making

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

Risk management

The charity has put in place systems to mitigate the major risks to which it is exposed. Internal risks are minimised by the implementation of effective internal control procedures which ensure both appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the charity. These procedures are reviewed periodically by Council to ensure their continuing effectiveness.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018133 (England and Wales)

**REPORT OF THE TRUSTEES
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

Registered Charity number
1184309

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

Trustees

Ms S E Squier (appointed 11/6/2020)
D J Fox (appointed 8/7/2019)
S Lowe (appointed 8/7/2019)
N Redman (appointed 8/7/2019)
P Buckley (appointed 8/7/2019)
P Hall (appointed 8/7/2019)
Ms L Donaldson (appointed 8/7/2019)
J D Kinghorn (appointed 8/7/2019)
J A Caddick (appointed 8/7/2019)
Dr C D Magin (appointed 8/7/2019)
Ms A F Varney
S T Ivande (appointed 19/9/2020)
R Charles (appointed 8/7/2019) (resigned 25/4/2020)
C Spooner (appointed 8/7/2019) (resigned 25/4/2020)
S Pringle (appointed 8/7/2019) (resigned 19/9/2020)
Ms J Faden (appointed 3/12/2020) (resigned 14/9/2021)

Independent Examiner

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

Approved by order of the board of trustees on 14 December 2021 and signed on its behalf by:



D J Fox - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the period 8 July 2019 to 31 December 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

W. Croucher.

Mrs W A Croucher
ACCA
Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

14 December 2021

AFRICAN BIRD CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	85,507	79,670	165,177
Other trading activities	3	8,397	-	8,397
Investment income	4	1,104	-	1,104
Other income		64	-	64
Total		95,072	79,670	174,742
EXPENDITURE ON				
Raising funds		220	-	220
Charitable activities				
Grants		-	49,784	49,784
Publications		14,017	-	14,017
Other		29,797	1,690	31,487
Total		44,034	51,474	95,508
NET INCOME		51,038	28,196	79,234
TOTAL FUNDS CARRIED FORWARD		51,038	28,196	79,234

The notes form part of these financial statements

AFRICAN BIRD CLUB

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Total funds £
FIXED ASSETS				
Intangible assets	7	11,642	-	11,642
Tangible assets	8	1,338	-	1,338
		<u>12,980</u>	<u>-</u>	<u>12,980</u>
CURRENT ASSETS				
Debtors	9	29,579	-	29,579
Cash at bank		41,101	28,196	69,297
		<u>70,680</u>	<u>28,196</u>	<u>98,876</u>
CREDITORS				
Amounts falling due within one year	10	(22,910)	-	(22,910)
		<u>47,770</u>	<u>28,196</u>	<u>75,966</u>
NET CURRENT ASSETS				
		<u>47,770</u>	<u>28,196</u>	<u>75,966</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>60,750</u>	<u>28,196</u>	<u>88,946</u>
CREDITORS				
Amounts falling due after more than one year	11	(9,712)	-	(9,712)
		<u>51,038</u>	<u>28,196</u>	<u>79,234</u>
NET ASSETS		<u>51,038</u>	<u>28,196</u>	<u>79,234</u>
FUNDS	12			
Unrestricted funds				51,038
Restricted funds				28,196
TOTAL FUNDS				<u>79,234</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

AFRICAN BIRD CLUB

BALANCE SHEET - continued
31 DECEMBER 2020

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2021 and were signed on its behalf by:



D J Fox - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

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

Display stand - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

AFRICAN BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020

2. DONATIONS AND LEGACIES

	£
Donations	134,344
Gift aid	9,178
Subscriptions	21,655
	<u>165,177</u>

Included within donations are unrestricted donations totalling £53,057 and restricted donations totalling £43,416, which represent the transfer of funds from the antecedent organisation.

3. OTHER TRADING ACTIVITIES

	£
Sponsorships	8,000
Bulletin sales	329
Merchandise sales	68
	<u>8,397</u>

4. INVESTMENT INCOME

	£
Interest received	<u>1,104</u>

5. NET INCOME/(EXPENDITURE)

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

	£
Depreciation - owned assets	668
Website and app amortisation	<u>9,747</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2020.

Travel, office and meeting expenses of £987 were reimbursed to the trustees during the year. £399 was refunded to the charity by way of matching donations.

AFRICAN BIRD CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020****7. INTANGIBLE FIXED ASSETS**

	Website and app £
COST	
Additions	<u>54,641</u>
AMORTISATION	
Charge for year	9,747
Reclassification/transfer	<u>33,252</u>
At 31 December 2020	<u>42,999</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>11,642</u></u>

8. TANGIBLE FIXED ASSETS

	Display stand £
COST	
Additions	<u>2,675</u>
DEPRECIATION	
Charge for year	668
Reclassification/transfer	<u>669</u>
At 31 December 2020	<u>1,337</u>
NET BOOK VALUE	
At 31 December 2020	<u><u>1,338</u></u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade debtors	11,111
Paypal	2,190
Gift aid	15,178
Prepayments	<u>1,100</u>
	<u><u>29,579</u></u>

AFRICAN BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Trade creditors	11,429
Grants	2,834
Accruals and deferred income	8,647
	<u>22,910</u>

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

	£
Accruals and deferred income	<u>9,712</u>

12. MOVEMENT IN FUNDS

	Net movement in funds £	At 31/12/20 £
Unrestricted funds		
General fund	51,038	51,038
Restricted funds		
Birds of Africa App	210	210
Conservation Fund	27,986	27,986
	<u>28,196</u>	<u>28,196</u>
TOTAL FUNDS	<u>79,234</u>	<u>79,234</u>

AFRICAN BIRD CLUB**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020****12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
	95,072	(44,034)	51,038
Restricted funds			
Birds of Africa App	1,900	(1,690)	210
Blue Swallows Zimbabwe	2,991	(2,991)	-
Bannerman's Turaco Cameroon	2,875	(2,875)	-
Fox's Weaver Uganda	2,976	(2,976)	-
Bird Club Sierra Leone	2,834	(2,834)	-
Ebo Forest Cameroon	2,941	(2,941)	-
Audiomoths Mauritius	3,000	(3,000)	-
Conservation Fund	60,153	(32,167)	27,986
	<u>79,670</u>	<u>(51,474)</u>	<u>28,196</u>
TOTAL FUNDS	<u>174,742</u>	<u>(95,508)</u>	<u>79,234</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 December 2020.

AFRICAN BIRD CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	134,344
Gift aid	9,178
Subscriptions	21,655
	<hr/>
	165,177
Other trading activities	
Sponsorships	8,000
Bulletin sales	329
Merchandise sales	68
	<hr/>
	8,397
Investment income	
Interest received	1,104
Other income	
Commission and royalties	64
	<hr/>
Total incoming resources	174,742
EXPENDITURE	
Other trading activities	
Opening stock	220
Charitable activities	
Printing and associated costs	10,690
Postage	3,327
Grants to institutions	46,792
Grants to individuals	2,992
	<hr/>
	63,801
Other	
Amortisation of intangible fixed assets	9,747
Depreciation of tangible fixed assets	669
	<hr/>
	10,416
Support costs	
Management	
Birdfair and meeting costs	2,234
Carried forward	2,234

This page does not form part of the statutory financial statements

AFRICAN BIRD CLUB**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 8 JULY 2019 TO 31 DECEMBER 2020**

	£
Management	
Brought forward	2,234
Stationery, postage and sundries	599
Website expenses	12,080
Administration expenses	3,253
Advertising and marketing	400
	<hr/>
	18,566
 Finance	
Bank charges	1,005
 Governance costs	
Accountancy and legal fees	1,500
	<hr/>
Total resources expended	95,508
	<hr/>
Net income	79,234
	<hr/>

This page does not form part of the statutory financial statements