

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

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**AFRICAN BIRD CLUB**

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

**AFRICAN BIRD CLUB**

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FOR THE YEAR ENDED 31 DECEMBER 2021**

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## **AFRICAN BIRD CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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

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

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

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

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

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

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

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

## **AFRICAN BIRD CLUB**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **OBJECTIVES AND ACTIVITIES**

##### **Achievements and performance**

Despite the ongoing Covid-19 pandemic, it was still very much business as usual for the charity during 2021.

We raised over £45,000 to fund 13 conservation awards and 2 expedition awards, bringing the total grants made by the charity since our Conservation Fund was set up in 1996 to over £500,000. The 13 conservation awards were made to local grantees carrying out worthwhile projects in Cameroon, Kenya, Niger, Nigeria, Rwanda, Sierra Leone, South Africa, Uganda, and Zambia. The 2 expedition awards were made in support of important projects in the Democratic Republic of the Congo, which had to be put on hold because of the pandemic, and São Tomé and Príncipe, which was carried out with substantial local participation.

The charity continued its partnership with Fundação Kissama by promoting and collecting funds for an ongoing project to protect Afromontane forest at Mount Moco in Angola, which is home to several endemic birds. All funds raised will be spent there, mostly on employing local community members to plant trees and burn firebreaks. We also partnered with the Birdsong Project in connection with an album of music featuring tracks by local artists inspired by the sounds of 10 threatened birds of western Africa. The album aims to raise awareness about the species' plight while also raising funds for projects and organisations working to protect some of them.

We produced and distributed two issues of the Bulletin of the African Bird Club, in March and September 2021, 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. Increased costs of printing, packaging, and posting the Bulletin, especially to members based outside the UK, over the past few years could no longer be covered by current membership income. The charity's trustees therefore decided that we would have to increase membership fees from 1 January 2022 for members renewing their membership, and for new fee-paying members, who chose to subscribe to the print edition of the Bulletin.

We also produced and distributed two e-newsletters, in June and December 2021, keeping members up to date with the charity's activities during the year.

A planned revamp of the charity's website began in 2021 with a view to launching a new-look, mobile-friendly website in 2022. This will include all-new country accounts for every country and territory of the region covered by the charity, as well as a comprehensive video library.

We continued to make good progress on expanding and improving the charity's free field guide app - Birds of Africa - which by the end of the year included over 1,800 bird species on the checklists of 29 countries and islands in West and East Africa. In time the app will cover all the birds and countries of continental Africa and related islands. Our objective from the outset was and still is for the app to be accessible to all who want it. There have been around 10,000 downloads of the app to date.

The 15th PAOC, which had been rescheduled to take place in Zimbabwe in November 2021, was postponed again because of the pandemic. The charity will be a sponsor of this event when it is finally held in November 2022.

We ran a series of online talks by invited speakers on important subjects related to African ornithology and conservation during 2021. These virtual presentations were intended to make up for our inability to host in-person events as well as to enable a broader section of the charity's membership to participate.

We also maintained an active presence on social media. By the end of the year, our Facebook community had over 9,000 members and our Twitter handle had over 1,500 followers.

The charity was once again an exhibitor at the Virtual African Birdfair, which was held online in July 2021. In November we exhibited at the Jos Bird Fair in Nigeria, where we had our own stand and media set-up, welcomed visitors and signed up new members. The British Birdwatching Fair was cancelled because of the pandemic.



**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**OBJECTIVES AND ACTIVITIES**

The charity also engaged more in campaigning than we have done traditionally. We backed our representative in Sudan's campaign to persuade the authorities there to curb hunting of birds and other wildlife, enforce protected areas and promote ecotourism. We also lent our support to Kasanka Trust's campaign to put a stop to land clearance, agricultural and other activities by private companies operating in one of the buffer zones surrounding Kasanka National Park in Zambia. The charity made a grant of £7,500 to Kasanka Trust in 2019 to manage this important habitat for birds.

**FINANCIAL REVIEW**

**Financial review**

The total income for the charity was £77,193 (2020: £174,742). The significant components of this income can be found in notes 2 and 3 on page 10 of these accounts. The charity became a Charitable Incorporated Organisation (CIO) on 1 January 2020, and so the comparative figures reflect the transfer of assets and liabilities of the previous structure into the new CIO, causing a one-off distortion of the comparative figures.

Total expenditure on charitable activities was £91,178 (2020: £95,508). The main items of expenditure were grants to individuals and institutions totalling £41,252 (2020: £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 constitution.

**Charity constitution**

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

**Decision making**

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

**Risk management**

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

CE018133 (England and Wales)

**Registered Charity number**

1184309

**AFRICAN BIRD CLUB**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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


**Trustees**

Ms S E Squier  
D J Fox  
S Lowe  
N Redman  
P Buckley  
P Hall (resigned 23/10/2021)  
Ms L Donaldson  
J D Kinghorn (resigned 1/9/2022)  
J A Caddick  
Dr C D Magin (resigned 23/10/2021)  
Ms A F Varney  
S T Ivande  
Ms J Faden (resigned 14/9/2021)  
Ms M Walker (appointed 13/4/2022)  
I Francis (appointed 8/1/2021)  
Ms M Kariuki (appointed 23/10/2021)

**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 18 October 2022 and signed on its behalf by:

  
D J Fox - Trustee  
ki (appointed 23/10/2021)

Independent Examiner  
Wettone Matthews Limited  
Chartered Certified Accountants

so  
noted at a meeting of the  
board of trustees held on 18 October 2022

and signed on behalf of the board of trustees on 18 October 2022  
at Alton  
Resigned 14/9/2021  
at Alton on 13/4/2022  
appointed 8/1/2021  
appointed 23/10/2021

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

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

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

### Responsibilities and basis of report

As the charity's trustees of the Charity 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 Charity 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 Charity 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

Date: 18 October 2022

**AFRICAN BIRD CLUB**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

				<b>Year Ended 31/12/21</b>	Period 8/7/19 to 31/12/20
	Notes	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>30,476</b>	<b>45,043</b>	<b>75,519</b>	165,177
Other trading activities	3	<b>966</b>	-	<b>966</b>	8,397
Investment income	4	<b>708</b>	-	<b>708</b>	1,104
Other income		-	-	-	64
<b>Total</b>		<u><b>32,150</b></u>	<u><b>45,043</b></u>	<u><b>77,193</b></u>	<u>174,742</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	220
<b>Charitable activities</b>					
Grants		-	<b>41,252</b>	<b>41,252</b>	49,784
Publications		<b>15,381</b>	-	<b>15,381</b>	14,017
Other		<u><b>30,860</b></u>	<u><b>3,685</b></u>	<u><b>34,545</b></u>	<u>31,487</u>
<b>Total</b>		<u><b>46,241</b></u>	<u><b>44,937</b></u>	<u><b>91,178</b></u>	<u>95,508</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(14,091)</b>	<b>106</b>	<b>(13,985)</b>	79,234
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u><b>51,038</b></u>	<u><b>28,196</b></u>	<u><b>79,234</b></u>	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>36,947</b></u></u>	<u><u><b>28,302</b></u></u>	<u><u><b>65,249</b></u></u>	<u><u>79,234</u></u>

The notes form part of these financial statements

**AFRICAN BIRD CLUB**

**BALANCE SHEET**  
**31 DECEMBER 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	8	-	-	-	11,642
Tangible assets	9	<u>669</u>	<u>-</u>	<u>669</u>	<u>1,338</u>
		<b>669</b>	<b>-</b>	<b>669</b>	<b>12,980</b>
<b>CURRENT ASSETS</b>					
Debtors	10	<b>6,292</b>	<b>-</b>	<b>6,292</b>	29,579
Cash at bank		<u>48,836</u>	<u>28,302</u>	<u>77,138</u>	<u>69,297</u>
		<b>55,128</b>	<b>28,302</b>	<b>83,430</b>	<b>98,876</b>
<b>CREDITORS</b>					
Amounts falling due within one year	11	<u>(9,440)</u>	<u>-</u>	<u>(9,440)</u>	<u>(22,910)</u>
<b>NET CURRENT ASSETS</b>		<u><b>45,688</b></u>	<u><b>28,302</b></u>	<u><b>73,990</b></u>	<u><b>75,966</b></u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>46,357</b>	<b>28,302</b>	<b>74,659</b>	<b>88,946</b>
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	<u>(9,410)</u>	<u>-</u>	<u>(9,410)</u>	<u>(9,712)</u>
<b>NET ASSETS</b>		<u><b>36,947</b></u>	<u><b>28,302</b></u>	<u><b>65,249</b></u>	<u><b>79,234</b></u>
<b>FUNDS</b>	13				
Unrestricted funds				<b>36,947</b>	51,038
Restricted funds				<u><b>28,302</b></u>	<u>28,196</u>
<b>TOTAL FUNDS</b>				<u><b>65,249</b></u>	<u><b>79,234</b></u>

The charity is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the charity to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charity 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 charity 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 charity.


The notes form part of these financial statements

**AFRICAN BIRD CLUB**

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

  
.....  
D J Fox - Trustee  
AFRICAN BIRD CLUB

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

.....  
Trustee  
AFRICAN BIRD CLUB

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

.....  
Trustee  
AFRICAN BIRD CLUB

**BALANCE SHEET - continued**  
**31 DECEMBER 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2022 and were signed on its behalf by:

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

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

**Expenditure**

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

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

**Tangible fixed assets**

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

Display stand        - 25% on cost

**Taxation**

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

**Fund accounting**

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

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

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

## AFRICAN BIRD CLUB

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

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#### 2. DONATIONS AND LEGACIES

	<b>Year Ended</b> <b>31/12/21</b> <b>£</b>	<i>Period</i> <i>8/7/19</i> <i>to</i> <i>31/12/20</i> <i>£</i>
Donations	<b>48,066</b>	134,344
Gift aid	<b>5,268</b>	9,178
Subscriptions	<b><u>22,185</u></b>	<u>21,655</u>
	<b><u>75,519</u></b>	<u>165,177</u>

Included within the comparative figures for 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

	<b>Year Ended</b> <b>31/12/21</b> <b>£</b>	<i>Period</i> <i>8/7/19</i> <i>to</i> <i>31/12/20</i> <i>£</i>
Sponsorships	<b>281</b>	8,000
Bulletin sales	<b>433</b>	329
Merchandise sales	<b><u>252</u></b>	<u>68</u>
	<b><u>966</u></b>	<u>8,397</u>

#### 4. INVESTMENT INCOME

	<b>Year Ended</b> <b>31/12/21</b> <b>£</b>	<i>Period</i> <i>8/7/19</i> <i>to</i> <i>31/12/20</i> <i>£</i>
Interest received	<b><u>708</u></b>	<u>1,104</u>

#### 5. NET INCOME/(EXPENDITURE)

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

	<b>Year Ended</b> <b>31/12/21</b> <b>£</b>	<i>Period</i> <i>8/7/19</i> <i>to</i> <i>31/12/20</i> <i>£</i>
Depreciation - owned assets	<b>669</b>	668
Website and app amortisation	<b><u>11,642</u></b>	<u>9,747</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the period ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the period ended 31 December 2020.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

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

**AFRICAN BIRD CLUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021****8. INTANGIBLE FIXED ASSETS**

	Website and app £
<b>COST</b>	
At 1 January 2021	<b>54,641</b>
Disposals	<b>(54,641)</b>
At 31 December 2021	<b>-</b>
<b>AMORTISATION</b>	
At 1 January 2021	<b>42,999</b>
Charge for year	<b>11,642</b>
Eliminated on disposal	<b>(54,641)</b>
At 31 December 2021	<b>-</b>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<b>-</b>
At 31 December 2020	<b>11,642</b>

**9. TANGIBLE FIXED ASSETS**

	Display stand £
<b>COST</b>	
At 1 January 2021 and 31 December 2021	<b>2,675</b>
<b>DEPRECIATION</b>	
At 1 January 2021	<b>1,337</b>
Charge for year	<b>669</b>
At 31 December 2021	<b>2,006</b>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<b>669</b>
At 31 December 2020	<b>1,338</b>

**AFRICAN BIRD CLUB**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade debtors	-	11,111
Paypal	10	2,190
Gift aid	5,250	15,178
Prepayments	<u>1,032</u>	<u>1,100</u>
	<u><b>6,292</b></u>	<u><b>29,579</b></u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	793	11,429
Grants	4,980	2,834
Accruals and deferred income	<u>3,667</u>	<u>8,647</u>
	<u><b>9,440</b></u>	<u><b>22,910</b></u>

**12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2021	2020
	£	£
Accruals and deferred income	<u><b>9,410</b></u>	<u><b>9,712</b></u>

**13. MOVEMENT IN FUNDS**

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

# AFRICAN BIRD CLUB

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2021

### 13. MOVEMENT IN FUNDS - continued

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

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

### Comparatives for movement in funds

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

**AFRICAN BIRD CLUB****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2021****13. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	95,072	(44,034)	51,038
<b>Restricted funds</b>			
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	<u>60,153</u>	<u>(32,167)</u>	<u>27,986</u>
	<u>79,670</u>	<u>(51,474)</u>	<u>28,196</u>
<b>TOTAL FUNDS</b>	<u>174,742</u>	<u>(95,508)</u>	<u>79,234</u>

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**AFRICAN BIRD CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Year Ended 31/12/21 £	Period 8/7/19 to 31/12/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	48,066	134,344
Gift aid	5,268	9,178
Subscriptions	<u>22,185</u>	<u>21,655</u>
	75,519	165,177
<b>Other trading activities</b>		
Sponsorships	281	8,000
Bulletin sales	433	329
Merchandise sales	<u>252</u>	<u>68</u>
	966	8,397
<b>Investment income</b>		
Interest received	708	1,104
<b>Other income</b>		
Commission and royalties	<u>-</u>	<u>64</u>
<b>Total incoming resources</b>	77,193	174,742
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	-	220
<b>Charitable activities</b>		
Printing and associated costs	10,712	10,690
Postage	4,669	3,327
Grants to institutions	40,399	46,792
Grants to individuals	<u>853</u>	<u>2,992</u>
	56,633	63,801
<b>Other</b>		
Amortisation of intangible fixed assets	11,642	9,747
Depreciation of tangible fixed assets	<u>669</u>	<u>669</u>
	12,311	10,416

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**AFRICAN BIRD CLUB****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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	Year Ended 31/12/21 £	Period 8/7/19 to 31/12/20 £
<b>Support costs</b>		
<b>Management</b>		
Birdfair and meeting costs	424	2,234
Stationery, postage and sundries	-	599
Website expenses	10,871	12,080
Administration expenses	3,000	3,253
Advertising and marketing	-	400
App expenses	<u>5,408</u>	<u>-</u>
	19,703	18,566
<b>Finance</b>		
Bank charges	1,296	1,005
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,235</u>	<u>1,500</u>
Total resources expended	<u>91,178</u>	<u>95,508</u>
Net (expenditure)/income	<u>(13,985)</u>	<u>79,234</u>

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