

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 2024
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 2024**

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AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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, for each of which we have identified the major actions we would need to take to achieve them. A summary of the strategy is available on our website (www.africanbirdclub.org). 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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

OBJECTIVES AND ACTIVITIES

Achievements and performance

2024 saw over £50,000 raised in restricted funds to support the charity's conservation activities. During this year, 16 grants were made to projects undertaken in Cameroon, Capo Verde, Djibouti, Ethiopia, Ghana, Kenya, Nigeria, Rwanda, South Africa, Uganda and Zimbabwe. We acknowledge the key role that our Conservation Committee play in reviewing the many grant applications that we receive each year for their scientific and conservation value, and to thank the members of the Committee for their time commitment and sterling work, which is much appreciated.

During 2024 we produced and distributed two issues of the Bulletin of the African Bird Club in June and December in both print and digital format, as well as the digital Club Newsletter sent out in July to members. After the official business of our AGM on 26th October 2024 we hosted two online talks. These covered the commercial hunting of African Hornbills following research supported by ABC and birding in Uganda.

We had a stand at the Global Birdfair, which was held from 12th to 14th July 2024 at the Rutland Showground, where we met members and some of our corporate sponsors and discussed the outputs and achievements of the ABC Conservation Grants Programme.

ABC's free field guide app - Birds of Africa - continued to expand its geographic coverage during the year as well as adding some operational upgrades. The active database for the app contains over 6,850 photos of 2,825 species, texts for 2,825, bird sounds for 2,430 species and maps for 2,825 birds, covering some 75 countries, islands and territories.

Our objective for the app is to eventually cover all of the birds and countries of continental Africa and its related islands, with the app itself accessible to all those who wish to use it. The development and ongoing maintenance of this significant project has been made possible by the work of volunteers across the globe, as well as generous financial and content supporters, for which we are very grateful.

FINANCIAL REVIEW

Financial review

The total income for the charity was £73,484 (2023: £67,053). The significant components of this income can be found in notes 2 and 3 on page 9 of these accounts.

Total expenditure on charitable activities was £83,885 (2023: £64,182). The main items of expenditure were grants to individuals and institutions totalling £51,041 (2023: £23,871).

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.

Our reserves are held in accounts with Barclays Bank plc and Triodos Bank UK Ltd.

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.

AFRICAN BIRD CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Registered office

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

Trustees

Ms S E Squier (resigned 14/6/2025)
D J Fox (resigned 5/10/2024)
P Buckley
Ms A F Varney (resigned 5/10/2024)
S T Ivande (resigned 5/10/2024)
Ms M Walker (resigned 5/10/2024)
I Francis
Ms M Kariuki (resigned 30/6/2025)
R Berridge (resigned 4/6/2025)
A Mohammad
W Paul (resigned 25/4/2025)
D Dawson (resigned 31/3/2025)
Dr T Tende (appointed 26/10/2024)
Dr F Carrisan (appointed 17/6/2024)
A Blair (appointed 15/8/2024)

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 7 October 2025 and signed on its behalf by:


.....
A Blair - 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 year ended 31 December 2024.

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

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

Date: 8 October 2025

AFRICAN BIRD CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	19,150	50,501	69,651	63,001
Other trading activities	3	3,494	-	3,494	3,953
Investment income	4	339	-	339	99
Total		22,983	50,501	73,484	67,053
EXPENDITURE ON					
Charitable activities					
Grants		-	51,041	51,041	23,871
Publications		16,028	-	16,028	14,072
Other		14,710	2,106	16,816	26,239
Total		30,738	53,147	83,885	64,182
NET INCOME/(EXPENDITURE)		(7,755)	(2,646)	(10,401)	2,871
RECONCILIATION OF FUNDS					
Total funds brought forward		23,554	40,723	64,277	61,406
TOTAL FUNDS CARRIED FORWARD		15,799	38,077	53,876	64,277

The notes form part of these financial statements

AFRICAN BIRD CLUB

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
CURRENT ASSETS					
Debtors	8	1,996	-	1,996	5,416
Cash at bank		33,202	42,027	75,229	84,239
		35,198	42,027	77,225	89,655
CREDITORS					
Amounts falling due within one year	9	(10,470)	(3,950)	(14,420)	(16,833)
NET CURRENT ASSETS		<u>24,728</u>	<u>38,077</u>	<u>62,805</u>	<u>72,822</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		24,728	38,077	62,805	72,822
CREDITORS					
Amounts falling due after more than one year	10	(8,929)	-	(8,929)	(8,545)
NET ASSETS		<u>15,799</u>	<u>38,077</u>	<u>53,876</u>	<u>64,277</u>
FUNDS	11				
Unrestricted funds				15,799	23,554
Restricted funds				38,077	40,723
TOTAL FUNDS				<u>53,876</u>	<u>64,277</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 2024

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 2 October 2025 and were signed on its behalf by:



.....
A Blair - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 YEAR ENDED 31 DECEMBER 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	52,177	37,979
Gift aid	3,282	6,359
Subscriptions	14,192	18,663
	<u>69,651</u>	<u>63,001</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sponsorships	3,494	3,875
Merchandise sales	-	78
	<u>3,494</u>	<u>3,953</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	339	99
	<u>339</u>	<u>99</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

Birdfair fees of £1,091 (2023: Birdfair, recruitment and counsel fees of £2,137) were reimbursed to 2 trustees during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	25,302	37,699	63,001
Other trading activities	3,953	-	3,953
Investment income	99	-	99
Total	<u>29,354</u>	<u>37,699</u>	<u>67,053</u>
EXPENDITURE ON			
Charitable activities			
Grants	-	23,871	23,871
Publications	14,072	-	14,072
Other	19,173	7,066	26,239

AFRICAN BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	33,245	30,937	64,182
NET INCOME/(EXPENDITURE)	(3,891)	6,762	2,871
RECONCILIATION OF FUNDS			
Total funds brought forward	27,445	33,961	61,406
TOTAL FUNDS CARRIED FORWARD	23,554	40,723	64,277

7. TANGIBLE FIXED ASSETS

	Display stand £
COST	
At 1 January 2024 and 31 December 2024	2,675
DEPRECIATION	
At 1 January 2024 and 31 December 2024	2,675
NET BOOK VALUE	
At 31 December 2024	-
At 31 December 2023	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	340	-
Paypal	-	298
Gift aid	500	2,000
Stripe	124	1,126
Prepayments	1,032	1,992
	1,996	5,416

AFRICAN BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	340	1,844
Grants	3,950	2,914
Accruals and deferred income	10,130	12,075
	<u>14,420</u>	<u>16,833</u>

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

	2024	2023
	£	£
Accruals and deferred income	<u>8,929</u>	<u>8,545</u>

11. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	23,554	(7,755)	15,799
Restricted funds			
Conservation Fund	40,723	(6,596)	34,127
Ostriches	-	3,950	3,950
	<u>40,723</u>	<u>(2,646)</u>	<u>38,077</u>
TOTAL FUNDS	<u>64,277</u>	<u>(10,401)</u>	<u>53,876</u>

AFRICAN BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. 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	22,983	(30,738)	(7,755)
Restricted funds			
Birds of Africa App	1,800	(1,800)	-
Conservation Fund	23,284	(29,880)	(6,596)
Apalis	2,508	(2,508)	-
Avian Acoustics	250	(250)	-
European rollers	250	(250)	-
Secretary birds	3,000	(3,000)	-
Raso lark	5,000	(5,000)	-
Archer's larks	3,418	(3,418)	-
Northern Ground hornbill	2,791	(2,791)	-
Ostriches	3,950	-	3,950
Village birds club Kenya	3,000	(3,000)	-
Village birds club Uganda	1,250	(1,250)	-
	<u>50,501</u>	<u>(53,147)</u>	<u>(2,646)</u>
TOTAL FUNDS	<u>73,484</u>	<u>(83,885)</u>	<u>(10,401)</u>

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	27,445	(3,891)	23,554
Restricted funds			
Birds of Africa App	995	(995)	-
Conservation Fund	32,966	7,757	40,723
	<u>33,961</u>	<u>6,762</u>	<u>40,723</u>
TOTAL FUNDS	<u>61,406</u>	<u>2,871</u>	<u>64,277</u>

AFRICAN BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,354	(33,245)	(3,891)
Restricted funds			
Birds of Africa App	2,100	(3,095)	(995)
Conservation Fund	24,264	(16,507)	7,757
Cameroon Hornbills	3,000	(3,000)	-
Dusky Tetraka	1,000	(1,000)	-
African Penguins	2,000	(2,000)	-
Nzaui Avifauna	3,000	(3,000)	-
Southern Ground Hornbill	2,335	(2,335)	-
	<u>37,699</u>	<u>(30,937)</u>	<u>6,762</u>
TOTAL FUNDS	<u>67,053</u>	<u>(64,182)</u>	<u>2,871</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	27,445	(11,646)	15,799
Restricted funds			
Birds of Africa App	995	(995)	-
Conservation Fund	32,966	1,161	34,127
Ostriches	-	3,950	3,950
	<u>33,961</u>	<u>4,116</u>	<u>38,077</u>
TOTAL FUNDS	<u>61,406</u>	<u>(7,530)</u>	<u>53,876</u>

AFRICAN BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,337	(63,983)	(11,646)
Restricted funds			
Birds of Africa App	3,900	(4,895)	(995)
Conservation Fund	47,548	(46,387)	1,161
Cameroon Hornbills	3,000	(3,000)	-
Dusky Tetraka	1,000	(1,000)	-
African Penguins	2,000	(2,000)	-
Nzaui Avifauna	3,000	(3,000)	-
Southern Ground Hornbill	2,335	(2,335)	-
Apalis	2,508	(2,508)	-
Avian Acoustics	250	(250)	-
European rollers	250	(250)	-
Secretary birds	3,000	(3,000)	-
Raso lark	5,000	(5,000)	-
Archer's larks	3,418	(3,418)	-
Northern Ground hornbill	2,791	(2,791)	-
Ostriches	3,950	-	3,950
Village birds club Kenya	3,000	(3,000)	-
Village birds club Uganda	1,250	(1,250)	-
	<u>88,200</u>	<u>(84,084)</u>	<u>4,116</u>
TOTAL FUNDS	<u>140,537</u>	<u>(148,067)</u>	<u>(7,530)</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

AFRICAN BIRD CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,177	37,979
Gift aid	3,282	6,359
Subscriptions	14,192	18,663
	<u>69,651</u>	<u>63,001</u>
Other trading activities		
Sponsorships	3,494	3,875
Merchandise sales	-	78
	<u>3,494</u>	<u>3,953</u>
Investment income		
Interest received	339	99
	<u>339</u>	<u>99</u>
Total incoming resources	73,484	67,053
EXPENDITURE		
Charitable activities		
Printing and associated costs	11,290	9,772
Postage	4,738	4,300
Grants to institutions	51,041	23,871
	<u>67,069</u>	<u>37,943</u>
Support costs		
Management		
Birdfair and meeting costs	2,328	1,047
Website expenses	5,533	5,287
Administration expenses	3,000	3,000
App expenses	3,609	13,135
Sundries	5	-
	<u>14,475</u>	<u>22,469</u>
Finance		
Bank charges	702	744
Governance costs		
Accountancy and legal fees	1,360	1,235
Legal fees	279	1,791
	<u>1,639</u>	<u>3,026</u>

This page does not form part of the statutory financial statements

AFRICAN BIRD CLUB

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024 £	2023 £
Total resources expended	<u>83,885</u>	<u>64,182</u>
Net (expenditure)/income	<u>(10,401)</u>	<u>2,871</u>

This page does not form part of the statutory financial statements