

NEOTROPICAL BIRDING AND CONSERVATION

England & Wales · Charity number 1196505

Details

Status Registered

Legal form CIO

Registered 2021-11-10

Register [View on the Charity Commission register](#)

Contact

Address 2 Wall Street
Lee-Over-Sands
Clacton-On-Sea
Essex
CO16 8EU

Phone 01255821083

Email secretary@neotropicalbirdclub.org

Website www.neotropicalbirdclub.org

Activities

Objects: THE OBJECTS OF THE CIO ARE: 1. TO ADVANCE THE EDUCATION OF THE PUBLIC IN NEOTROPICAL BIRDS; AND 2. TO PROMOTE THE CONSERVATION OF NEOTROPICAL BIRDS; IN FURTHERANCE OF THESE OBJECTS, BUT NOT OTHERWISE, THE CIO MAY: – A. ACT AS A FORUM FOR PERSONS INTERESTED IN NEOTROPICAL BIRDS BY HOLDING MEETINGS, AND PUBLISHING MATERIALS CONCERNING NEOTROPICAL BIRDS; B. WORK WITH INDIVIDUALS AND NON-PROFIT MAKING ORGANISATIONS PURSUING AIMS OR ACTIVITIES CONCERNED WITH NEOTROPICAL BIRDS; C. ENCOURAGE MEMBERS TO CONTRIBUTE TO CONSERVATION RESEARCH ON NEOTROPICAL BIRDS; AND D. MAKE GRANTS TO FUND ORNITHOLOGICAL AND CONSERVATION PROJECTS IN THE NEOTROPICS.

Activities: The objectives and aims of Neotropical Birding and Conservation are to foster an interest in the birds of the Neotropics principally through publication of journals and to provide small grants to fund ornithological and conservation projects within this region.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** Education/training, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Anguilla
- Antigua And Barbuda
- Argentina
- Aruba
- Barbados
- Belize
- Bolivia
- Brazil
- British Virgin Islands
- Cayman Islands
- Chile
- Colombia
- Costa Rica
- Dominica
- Dominican Republic
- Easter Island
- Ecuador
- El Salvador
- Falkland Islands
- French Guiana
- Grenada
- Guadeloupe
- Guatemala
- Haiti
- Honduras
- Jamaica
- Martinique
- Mexico
- Montserrat
- Netherlands Antilles
- Nicaragua
- Panama
- Paraguay
- Peru

- Puerto Rico
- Saint Barthélemy
- Saint Vincent
- Sint Maarten
- South Georgia And South Sandwich Islands
- St Kitts And Nevis
- St Lucia
- Suriname
- The Bahamas
- Trinidad And Tobago
- Turks And Caicos Islands
- Uruguay

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £64,520 | £50,789 | - | - |
| 2023-12-31 | £53,504 | £54,143 | - | - |
| 2022-12-31 | £131,684 | £38,099 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------------|-------|------------|
| Michael Douglas Dawson | Chair | 2022-04-01 |
| CARL ROBERT DOWNING | | 2022-04-01 |
| CHARLES JAMES GEORGE WILKINS | | 2022-04-01 |
| Christopher Stephen Balchin | | 2021-11-10 |
| John Martin Thirtle | | 2022-04-01 |
| Lia Kajiki | | 2024-06-22 |
| MANUEL VICENTE SANCHEZ NIVICELA | | 2022-04-01 |
| Raymond Jackson Jeffers | | 2021-11-10 |
| Robert Paul Clay | | 2022-04-01 |
| Robert Stansell Williams | | 2022-04-01 |
| Roberta Goodall | | 2022-04-01 |

NEOTROPICAL BIRDING AND CONSERVATION

England & Wales - Charity number 1196505

Accounts

REGISTERED COMPANY NUMBER: CE027163 (England & Wales)
REGISTERED CHARITY NUMBER: 1196505

Neotropical Birding and Conservation

Report and accounts for the year ended 31 December 2024

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Neotropical Birding and Conservation

Trustees Annual Report for the year ended 31 December 2024

The members of the Council of Neotropical Birding and Conservation (hereafter 'NBC'), who are all trustees of NBC, are pleased to present their report with the financial statements of NBC for the period 1 January 2024 to 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 (FRS102) (effective 1 January 2019).

Reference and administrative details

The charity name.

The legal name of the charity is:- Neotropical Birding and Conservation.

The charity's areas operation and UK charitable registration.

The Charity is registered in England and Wales with the Charity Commission (Charity Number 1196505)

Registered Company Number

CEO27163 (England & Wales)

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England and Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission for England and Wales.

The governing document is dated 10 November 2021.

Charity Constitution

The CIO was established on 10 November 2021 and registered by the Charity Commission with the number 1196505. It was established in order to acquire the undertaking of the Neotropical Bird Club (an unincorporated association formed under a trust deed and registered as a charity on 16 August 1994 with the number 1040130, NBC acquired that undertaking with effect from 1 April 2022 and accordingly commenced activities on that date.

Decision-making

The charity is managed on a voluntary basis by the trustees, known collectively as NBC's Council.

Trustees are elected to serve until the next AGM. NBC's Council may co-opt trustees until the next AGM.

The trustees are responsible for the day-to-day running of the charity and typically meet three times per annum. Areas of activity which generally are discussed at each meeting include updates from the Chair, Secretary and Treasurer, as well as from individual trustees with specific areas of responsibility. Individual trustees have day-to-day decision-making authority within their dedicated area of responsibility and within the policies and constraints specified at meetings of trustees.

Risk management

NBC's Council is satisfied that it has sought to identify the major risks faced by the charity and believes appropriate measures have been taken to mitigate these risks. This is kept under regular review and discussed at NBC's Council meetings as and when necessary.

Neotropical Birding and Conservation

Trustees Annual Report for the year ended

31 December 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

c/o 2 Wall Street

Lee-Over-Sands

CLACTON ON SEA

ESSEX

CO16 8EU

Email secretary@neotropicalbirdingandconservation.org

Website: <https://www.neotropicalbirdingandconservation.org>

The following persons served as Trustees during the year ended 31 December 2024 :-

Mr M. D. Dawson Chair (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr R. J. Jeffers Treasurer (appointed 10.11.2021 & re-elected on 3.5.2023)

Mr C. S. Balchin Secretary (appointed 10.11.2021 & re-elected on 3.5.2023)

Mr C. P. Collins (appointed 10.11.2021, re-elected on 3.5.2023 & resigned on 31.8. 2024)

Mr J M. Clark (appointed 10.11.2021, re-elected on 3.5.2023 & resigned on 8.4.2024)

Mr R.P. Clay (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr C. R. Downing (appointed 1.4.2022 & re-elected on 3.5.2023)

Ms R. Goodall (appointed 1.4.2022 & re-elected on 3.5.2023)

Dr L.N Kajiki (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr M. V. Sanchez Nivicela (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr J.M. Thirtle (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr C.J.G. Wilkins (appointed 1.4.2022 & re-elected on 3.5.2023)

Mr R.S. Williams (appointed 1.4.2022 & re-elected on 3.5.2023)

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

- 1) To advance the education of the public in Neotropical birds; and
 - 2) to promote, organise, carry on and encourage study and research of Neotropical birds.
- In furtherance of these objects NBC:
- a) fosters an interest in birds of the Neotropics amongst birdwatchers throughout the world;
 - b) increases awareness of the importance of support for conservation in the region;
 - c) mobilises the enthusiasm of birdwatchers active in the region to contribute to the conservation of Neotropical birds;
 - d) acts as a forum for persons interested in Neotropical birds by publishing materials concerning Neotropical birds; and
 - e) makes small grants to fund ornithological and conservation projects in the Neotropics.

The main activities undertaken in relation to those purposes during the year.

In the 'Achievements and Performance' below, we describe how in calendar year 2024, we have advanced education of the public in Neotropical birds and the grants for conservation of Neotropical birds.

Neotropical Birding and Conservation
Trustees Annual Report for the year ended
31 December 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

In setting our objectives and planning our activities NBC's Council is always mindful of its responsibilities under the Charity Commission's guidance on public benefit. In line with this:

- NBC offers reduced rate digital subscriptions for Neotropical nationals who cannot afford the full subscription rate and operates a sponsored membership scheme allowing nominated individuals to receive NBC's publications for no cost;
- previous papers from older issues of NBC's journal, *Cotinga*, are available for free download from the website; and
- NBC's conservation awards programme prioritises projects run by Neotropical nationals who might not otherwise have ready access to funding.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

During the year, NBC carried forward the publications strategy introduced in 2009 and accordingly by the year end one issue of *Cotinga* and two issues of *Neotropical Birding* had been produced. The option of members receiving their publications in digital format (first introduced in 2018) was continued and by the end of the year, 75 members had chosen this option, with another 84 members having chosen digital and print.

Neotropical Birding 34 was published in March 2024 and covered a range of topics ranging from Steve N G Howell on new field guides for Central America, an account of Rob Jansen's expedition to Northern Peru as part of the *Birding at the Cutting Edge* series, an account of migration in central Chiapas, and a guide to seeing Red-spectacled Parrots in Brazil. David Waugh provided an article concerning the conservation success of Yellow-eared Parrot in Colombia.

This was followed with *Neotropical Birding 35*, published in July 2024 allowing members to collect their copies from Global Birdfair. Articles covered Cuba, vagrancy in the Falkland Islands, seeing Andean Laniisoma in Ecuador, the use of thermal imagers and a tribute to artist Robert Restall who sadly passed away in 2023.

Issue 46 of *Cotinga* comprised a range of science-based content with nine main papers, eight in English plus one in Portuguese, covering research from Bolivia, French Guiana, Peru, Colombia, Brazil and southern Central America. There were ten short communications from an equally diverse range of countries demonstrating the wide reach and appeal of our publications.

Newsletters were emailed to members for whom we have email addresses twice during the year. The intention is to develop these further to fill gaps between the main publications with content of a more news-based nature including NBC activities and events.

Neotropical Birding and Conservation

Trustees Annual Report for the year ended 31 December 2024

Conservation Awards

2024 was another highly successful year with a total of nine awards being made (eight in 2023). The grants approved totalled \$25,700 during the year (\$24,000 in 2023), which means that over the last 25 years nearly £275,000 has been provided to support Neotropical bird conservation projects.

Projects approved in 2024 were as follows:

\$3,000 for a project in relation to grassland species in Argentina;
\$3,000 for a project in relation to Bare-faced Curassow in Brazil;
\$1,200 for a project in relation to Peruvian Plantcutter in Peru;
\$5,000 for a project in relation to Black-fronted Piping-guans in Brazil;
\$3,000 for a project in relation to Magellanic Plover in Argentina;
\$3,000 for a project in relation to Great-billed Seed-finch in Bolivia;
\$3,000 for a project in relation to Marsh Antwren in Brazil;
\$3,000 for a project in relation to Red-lored Amazon in Ecuador; &
\$1,500 for a project in relation to woodpeckers in Argentina.

Attendance at Global Birdfair

NBC attended Global Birdfair at Oakham, UK in July 2024. This provided an opportunity to meet members of the general public and our own members in order to explain the need to conserve threatened Neotropical birds and the work NBC has accomplished in this field. We held our AGM on the Friday evening and after the formal business enjoyed a talk from Costa Rican ornithologist Serge Arias about pioneering pelagic birding trips in both the Pacific and Caribbean.

Essex Birwatching Society Conference

By way of an experiment, NBC took a stand at this event in Spring 2024. For a fairly modest outlay of £50 several new members were recruited and further funds were raised through sales of books and merchandise.

Avian Odyssey at the Natural History Museum (NHM)

NBC was one of four regional bird clubs along with the RSPB, Birdlife International and the BTO who attended this day of conservation talks in September, designed to coincide with a major exhibition at the NHM. We were fortunate enough to have one of our founder members, Prof. Joe Tobias of Imperial College London, give a talk entitled "South America, The Bird Continent."

Membership of NBC

Membership of NBC stood at 564 by the year end.

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Trustees Annual Report for the year ended
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Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2024 | 2023 |
|--|----------------|---------------|
| | £ | £ |
| Net income | 13,731 | (649) |
| Unrestricted Revenue Funds available for the general purposes of the charity | 62,504 | 58,922 |
| Restricted funds | 44,163 | 34,014 |
| Total Funds (restricted and unrestricted) | 106,667 | 92,936 |

Financial review of the position at the reporting date, 31 December 2024 .

The charity has made a surplus of income over expenditure during the year of £13,731. Of this, £10,000 is a donation for website improvements

Policies on reserves.

NBC's Council has adopted a policy of maintaining NBC's unrestricted funds at a level equivalent to at least one year's normal unrestricted expenditure. NBC's Council believes this provides appropriate and sufficient funds 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.

Grant making policy

Grants are made to fund ornithological and conservation projects in the Neotropics and are made both to locally based institutions (typically non-governmental organisations) and to individuals undertaking relevant research on threatened species or habitats. Preference is given to projects undertaken by Neotropical nationals and where NBC's contribution pays for a significant percentage of the work. In return for providing funding, NBC requests recipients to provide a paper for possible publication in *Cotinga* or *Neotropical Birding* detailing the results of the project.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019, (The SORP).

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In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The law requires that the Trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 7 June 2025

Signed on behalf of the trustees



Mr M D Dawson (Chair)



Mr R J Jeffers (Treasurer)
7 June 2025

Neotropical Birding and Conservation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages (9) to (17) for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission for England and Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 11 to 13..

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

Neotropical Birding and Conservation

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Maurice John Phillips

Association of Chartered Certified Accountants, Chartered Institute of Taxation

92 Worton Way

Isleworth

Middlesex

TW7 4AU

This report was signed on

7 June 2025

Neotropical Birding and Conservation - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | | 2024 | 2024 | 2024 | 2023 |
| | | £ | £ | £ | £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 30,195 | 34,325 | 64,520 | 53,504 |
| Expenditure on: | | | | | |
| Charitable activities | B2 | 19,823 | 23,415 | 43,238 | 42,741 |
| Governance costs | B3 | 6,790 | 761 | 7,551 | 11,412 |
| Total expenditure | B | 26,613 | 24,176 | 50,789 | 54,153 |
| Net income for the year | | 3,582 | 10,149 | 13,731 | (649) |
| Net income after transfers | A-B-C | 3,582 | 10,149 | 13,731 | (649) |
| Net movement in funds | | 3,582 | 10,149 | 13,731 | (649) |
| Reconciliation of funds:- | E | | | | |
| Total funds carried forward | | 3,582 | 10,149 | 13,731 | (649) |

Neotropical Birding and Conservation - Balance Sheet as at 31 December 2024

| | SORP | | Unrestricted | Restricted | Total | |
|---|------|-----|---------------|---------------|----------------|---------------|
| | Note | Ref | Fund | Fund | 2024 | 2023 |
| | | | 2024 | 2024 | 2024 | 2023 |
| | | | £ | £ | £ | £ |
| Current assets | | B | | | | |
| Cash at bank and in hand | | B4 | 75,332 | 44,163 | 119,495 | 108,423 |
| Creditors: amounts falling due within one year | 6 | C1 | (12,828) | | (12,828) | (15,487) |
| Net current assets | | | 62,504 | | 62,504 | 92,936 |
| The total net assets of the charity | | | 62,504 | 44,163 | 106,667 | 92,936 |

The total net assets of the charity are funded by the funds of the charity, as follows:-

| | | | | | |
|---------------------------------|--|---------------|---------------|----------------|---------------|
| Earnings brought forward | | 58,922 | 34,014 | 92,936 | 93,585 |
| Surplus for the year | | 3,582 | 10,149 | 13,731 | (649) |
| Total charity funds | | 62,504 | 44,163 | 106,667 | 92,936 |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 8.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr M D Dawson (Chair)
Trustee



Mr R J Jeffers (Treasurer)
Trustee



Approved by the board of trustees on 7 June 2025

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission for England & Wales (CCEW), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

The trustees consider the charity to be a going concern.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2024

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2024

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described in Note 4.

Creditors and provisions

Creditors are reported if a liability exists in respect of future expenditure.

Cash at bank and in hand

Cash and bank balance represents cash and balances held in bank accounts.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

2 Liability to taxation

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

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

5 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

6 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Accruals | 960 | 4,800 |
| Other creditors | 4,578 | 4,728 |
| Deferred income (2025 membership payments in advance) | 7,290 | 5,959 |
| | <u>12,828</u> | <u>15,487</u> |

Neotropical Birding and Conservation

Notes to the Accounts for the year ended 31 December 2024

7 Guarantees made by the charity on behalf of trustees

No guarantees have been made on behalf of the trustees by the charity.

8 Income and Expenditure account summary

| | 2024 | 2023 |
|---------------------------------------|----------------|---------------|
| | £ | £ |
| Retained earnings at 1 January 2024 | 92,936 | 93,585 |
| Surplus after tax for the year | 13,731 | (649) |
| Retained earnings at 31 December 2024 | <u>106,667</u> | <u>92,936</u> |

9 Post balance sheet events

There are no post Balance Sheet events to report.

10 No related party transactions

There are no related party transactions

11 Particulars of how particular funds are represented by assets and liabilities

| At 31 December 2024 | Unrestricted funds | Restricted funds | Total Funds |
|---------------------|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| Current Assets | 75,332 | 44,163 | 119,495 |
| Current Liabilities | (12,828) | - | (12,828) |
| | <u>62,504</u> | <u>44,163</u> | <u>106,667</u> |
| At 1 January 2024 | Unrestricted funds | Restricted funds | Total Funds |
| | £ | £ | £ |
| | <u>58,922</u> | <u>34,014</u> | <u>92,936</u> |

12 Ultimate controlling party

The charity is under the control of its legal members.

Neotropical Birding and Conservation

Activity analysis of income and expenditure for the year ended 31 December 2024

13 Analysis of income by activity

| Activity | SOFA ref | Funds 2024 | Funds 2024 | Total 2024 £ | 2023 £ |
|-------------------------------------|-----------|---------------|---------------|--------------------|---------------|
| Donations and Legacies | | | | | |
| Donations | | 5,029 | 34,325 | 39,354 | 33,259 |
| Advertising | | 2,350 | | 2,350 | - |
| Subscriptions | | 21,673 | | 21,673 | 18,966 |
| Raffle | | 672 | | 672 | 596 |
| Sale of merchandise | | 426 | | 426 | 648 |
| Interest income | | 45 | | 45 | 35 |
| Total Donations and Legacies | A2 | 30,195 | 34,325 | 64,520 | 53,504 |

14 Analysis of charitable expenditure by activity

| Activity | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Charitable activities | | | | |
| Purchases | - | - | - | 287 |
| Publication costs | 16,283 | - | 16,283 | 15,761 |
| Postage | 3,540 | - | 3,540 | 3,102 |
| Grants to institutions | - | 4,615 | 4,615 | 12,519 |
| Grants to individuals | - | 18,800 | 18,800 | 11,072 |
| Total Charitable activities | 19,823 | 23,415 | 43,238 | 42,741 |
| Governance costs | | | | |
| Bird fair, meetings and raffle | 2,620 | - | 2,620 | 2,645 |
| Insurance | 181 | - | 181 | 181 |
| Website expenses | 606 | - | 606 | 763 |
| Stationery & sundry expenses | 630 | - | 630 | 71 |
| Admin of conservation awards | - | 499 | 499 | 499 |
| Administration of membership | 685 | - | 685 | 600 |
| Foreign exchange loss | - | - | - | 932 |
| Bank charges | 286 | 262 | 548 | 359 |
| Stripe charges | 822 | - | 822 | 562 |
| Accountancy and legal fees | 960 | - | 960 | 4,800 |
| Total Governance costs | 6,790 | 761 | 7,551 | 11,412 |

Neotropical Birding and Conservation

Activity analysis of income and expenditure for the year ended 31 December 2024

| | Unrestricted Funds | Restricted Funds | Total | Total |
|-----------------------|-----------------------|---------------------|---------------|--------------|
| | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Summary | | | | |
| Income | 30,195 | 34,325 | 64,520 | 53,504 |
| Charitable activities | (19,823) | (23,415) | (43,238) | (42,741) |
| Governance costs | (6,790) | (761) | (7,551) | (11,412) |
| Total Summary | 3,582 | 10,149 | 13,731 | (649) |

15 Comparatives for the statement of financial activities for the calendar year to 31 December 2023

| | Unrestricted Funds | Restricted Funds | Total Funds |
|-----------------------------|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| Income and endowments: | | | |
| Income and endowments | 22,026 | 31,478 | 53,504 |
| Total expenditure: | <u>29,845</u> | <u>24,308</u> | <u>54,153</u> |
| Net income for the year | <u>(7,819)</u> | <u>7,170</u> | <u>(649)</u> |
| Net income after transfers | <u>(7,819)</u> | <u>7,170</u> | <u>(649)</u> |
| Net movement in funds | <u>(7,819)</u> | <u>7,170</u> | <u>(649)</u> |
| Reconciliation in funds | | | |
| Total funds carried forward | <u>(7,819)</u> | <u>7,170</u> | <u>(649)</u> |

NEOTROPICAL BIRDING AND CONSERVATION

England & Wales - Charity number 1196505

Accounts

REGISTERED COMPANY NUMBER: CE027163 (England and Wales)
REGISTERED CHARITY NUMBER: 1196505

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Neotropical Birding And Conservation**

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Neotropical Birding And Conservation

Contents of the Financial Statements for the Year Ended 31 December 2023

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Neotropical Birding And Conservation

Trustees' Report

for the Year Ended 31 December 2023

The members of the Council of Neotropical Birding and Conservation (hereafter 'NBC'), who are all the trustees of NBC, present their report with the financial statements of NBC for the period ended 31 December 2023. 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

NBC's objectives are:

- (1) to advance the education of the public in Neotropical birds; and
- (2) to promote, organise, carry on and encourage study, research and conservation of Neotropical birds.

In furtherance of these objects NBC:

- (a) fosters an interest in the birds of the Neotropics amongst birdwatchers throughout the world;
- (b) increases awareness of the importance of support for conservation in the region;
- (c) mobilises the enthusiasm of birdwatchers active in the region to contribute to the conservation of Neotropical birds;
- (d) acts as a forum for persons interested in Neotropical birds by publishing materials concerning Neotropical birds; and
- (e) makes small grants to fund ornithological and conservation projects in the Neotropics.

Neotropical Birding And Conservation

Trustees' Report for the Year Ended 31 December 2023

Objectives and activities

Summary of main activities

In the section 'Achievements and Performance' below we describe how in calendar year 2023 we have advanced education of the public in Neotropical birds and the grants for conservation of Neotropical birds.

Publications

During the year, NBC carried forward the publication's strategy introduced in 2009 and accordingly by the year end one issue of Cotinga and two issues of Neotropical Birding had been produced. The option of members receiving their publications in digital format (first introduced in 2018) was continued and by the end of the year, 72 members had chosen this option, with another 76 members having chosen digital and print.

Issues 32 and 33 of Neotropical Birding continued the trend set by previous issues with articles concerning endangered birds (e.g. Magellanic Plover of Argentina & Chile and Yellow-naped Parrot of Honduras), Birding Sites (e.g. Costa Rica's Osa Peninsula and Ecuador's Playa Tarqui), Birding at the Cutting Edge (e.g. the hope of finding Kinglet Calyptura in Brazil), recent taxonomic Splits, Lumps and Shuffles and Book Reviews (e.g. Field Guide to the birds of the Dominican Republic and Haiti). The issues also included many colour images of rarely seen or photographed species including the recently discovered Blue-throated Hillstar of Ecuador.

Issue 35 of Cotinga comprised a range of science-based content with eight main papers including topics such as, an annotated bird checklist of two trails in the Yungas of Bolivia, aggressive interaction between Black-headed Trogon & Slaty-tailed Trogon in Belize and an update on distribution of Stygian Owl in Peru. There were also 11 short communications on a variety of topics including first records for Wing-banded Wren in Colombia & Yellow-billed Tit-Tyrant in Uruguay and new information on the breeding biology of Grey Elaenia in Brazil.

We also sent out an e-newsletter in March and November, keeping members up to date with NBC's activities including conservation awards made in 2023 and reporting on some recent 'firsts' for Ecuador.

Conservation Awards

2023 was another highly successful year with a total of 8 awards being made (7 in 2022). The grants totalled \$24,500 during the year (\$22,964 in 2022), which means that over the last 23 years around £250,000 has been provided to support Neotropical bird conservation projects.

Projects approved in 2023 were as follows:

- \$5,000 for a project to execute an action plan to save the Blue-eyed Ground-Dove of Brazil;
- \$3,000 for a project to search for the very rare Boa Nova Tapaculo in Brazil;
- \$3,000 for a project to reduce human disturbance Magellanic Plover at nesting sites in Argentina and Chile;
- \$3,000 for a project to collect data on the endangered Black Rail near Santiago, Chile;
- \$3,000 for a project to research into the population density of the recently rediscovered Antioquia Brush-Finch in Colombia;
- \$3,000 for a project to define priority areas for conservation of Santa Marta Parakeet in Colombia;
- \$3,000 for a project to evaluate the effects of urbanisation on conserving the threatened Niceforo's Wren of Colombia; &
- \$1,500 for a project to raise awareness among children and young people to protect Military Macaw in the famous Madidi reserve of Bolivia.

Attendance at Bird fairs

NBC attended the Global Birdfair at Oakham, UK in July 2023. This provided an opportunity to meet members of the general public and our own members in order to explain the need to conserve threatened Neotropical birds and the work NBC has accomplished in this field.

David Fisher Memorial Lecture

At our first AGM we screened a lecture by Dr. Alexander Lees entitled 'Bird migration in the Neotropics.' This is available on YouTube. The lecture was in honour of our former Chair, David Fisher, who is much missed.

Neotropical Birding And Conservation

Trustees' Report for the Year Ended 31 December 2023

Membership of NBC

Membership of NBC stood at 539 by the year end.

Public benefit

In setting our objectives and planning our activities NBC's Council is always mindful of its responsibilities under the Charity Commission's guidance on public benefit. In line with this:

- NBC offers reduced rate digital subscriptions for Neotropical nationals who cannot afford the full subscription rate and also operates a sponsored membership scheme allowing nominated individuals to receive NBC's publications for no cost;
- previous papers from older issues of NBC's journal, Cotinga, are available for free download from the Website; and
- NBC's conservation awards programme prioritises projects run by Neotropical nationals who might not otherwise have ready access to funding.

Achievement and performance

Review of NBC's financial activities

The total income for the charity was £53,504. The significant components of this income can be found in notes 2-4 on page 10 of these financial statements.

Total expenditure on charitable activities was £54,153. The main items of expenditure were grants to individuals and institutions totalling £23,591

From a financial perspective, 2023 was a satisfactory year for the charity, although there was a drop in income from donations. Whilst membership subscriptions are the main source of unrestricted income, NBC's Council would like to thank the organisations and individuals who despite the ongoing economic effect of the worldwide pandemic, nevertheless, continued to support NBC during the year, especially the March Conservation Fund whose ongoing support makes a huge difference to the number and size of conservation awards which can be funded.

The £18,863 spent on producing and distributing journals was the most significant expenditure which NBC incurred. This number includes expenditure for Neotropical Birding 32 and 33 and Cotinga 45.

Financial review

Investment policy and objectives

The majority of NBC's funds are held in Natwest Bank. In the judgement of the NBC's Council, this is currently the most appropriate form of investment for these monies although with interest rates rising NBC's Council will review holding some money in accounts with a better interest rate than Natwest presently provide.

Reserves policy

NBC's Council has adopted a policy of maintaining NBC's unrestricted funds at a level equivalent to at least one year's normal unrestricted expenditure. NBC's Council believes this provides appropriate and sufficient funds 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.

Grant-making policy

Grants are made to fund ornithological and conservation projects in the Neotropics and are made both to locally based institutions (typically non-governmental organisations) and to individuals undertaking relevant research on threatened species or habitats. Preference is given to projects undertaken by Neotropical nationals and where NBC's contribution pays for a significant percentage of the work. In return for providing funding, NBC requests recipients to provide a paper for possible publication in Cotinga or Neotropical Birding detailing the results of the project.

Neotropical Birding And Conservation

Trustees' Report for the Year Ended 31 December 2023

Future plans

NBC's Council met in December 2022 to agree a new five-year strategic plan (2023-2027). This sets out, in high-level terms, our goals for the next five years. A synopsis of the Strategy appears on our website under the tab 'Our Mission'.

Structure, governance and management

Governing document

The charity is constituted as a CIO with voting members. Its trustees and its governing document is based on the CIO association model constitution published by the Charity Commission for England and Wales.

Charity constitution

The charitable incorporated organisation was established on 10 November 2021 and registered by the Charity Commission for England and Wales with the number 1196505. It was established in order to acquire the undertaking of the Neotropical Bird Club (an unincorporated association formed under a trust deed and registered as a charity on 16 August 1994 with the number 1040130-hereafter referred to as 'the predecessor'). NBC acquired that undertaking with effect from 1 April 2022 and accordingly commenced activities on that date.

Decision making

The charity is managed on a voluntary basis by the trustees, known collectively as NBC's Council.

The first trustees were appointed with effect from registration of the CIO and thereafter the remaining trustees were co-opted by the first trustees. Each appointment terminates on the first AGM of the CIO. Thereafter trustees will be elected by the members at that AGM to serve until the next AGM. NBC's Council may co-opt trustees until the next AGM.

The trustees are responsible for the day-to-day running of the charity and typically meet three times per annum with telephone conference calls between meetings where and when this is deemed appropriate. Areas of activity which generally are discussed at each meeting include updates from the Chair, Secretary and Treasurer, as well as individual trustees with specific areas of responsibility. Individual trustees have day-to-day decision-making authority within their dedicated area of responsibility and within the policies and constraints specified at meetings of trustees.

The only sub-committee operated by NBC during the year was the Conservation Awards Committee which considers all conservation award applications and puts recommendations to NBC's Council for approval.

Risk management

NBC's Council is satisfied that it has sought to identify the major risks faced by the charity and believe appropriate measures have been taken to mitigate these risks. This is kept under regular review and discussed at NBC's Council meetings as and when necessary.

Reference and administrative details

Registered Company number
CE027163 (England and Wales)

Registered Charity number
1196505

Registered office
9 Pound Close
Long Ditton
Surbiton
London
KT6 5JW

Neotropical Birding And Conservation

Trustees' Report
for the Year Ended 31 December 2023

Trustees

Mr C P Collins Treasurer
Mr R J Jeffers Chairman
Mr C S Balchin Secretary
Mr R P Clay
Mr J M Thirtle
Mr C J G Wilkins
Mr M V Sanchez Nivicela
Mr C R Downing
Mr M D Dawson
Ms R Goodall
Mr R S Williams
Mr J M Clark (resigned 8.4.2024)

Independent Examiner

Michael Rowles FCCA
Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Approved by order of the board of trustees on 26th June 2024 and signed on its behalf by:



Mr R J Jeffers - Chairman

**Independent Examiner's Report to the Trustees of
Neotropical Birding And Conservation
for the Year Ended 31 December 2023**

Independent examiner's report to the trustees of Neotropical Birding And Conservation Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the financial statements of the CIO for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

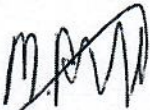
An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the CIO as required by Section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination;

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 financial statements to be reached.



Michael Rowles FCCA

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Date: 27th June 2024

Neotropical Birding And Conservation

Statement of Financial Activities for the Year Ended 31 December 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | Year ended 31.12.23 Total funds £ | Period 10.11.21 to 31.12.22 Total funds £ |
|------------------------------------|-------|------------------------|----------------------|---|---|
| Income and endowments from | | | | | |
| Donations and legacies | 2 | 21,343 | 31,478 | 52,821 | 131,465 |
| Other trading activities | 3 | 648 | - | 648 | 213 |
| Investment income | 4 | <u>35</u> | <u>-</u> | <u>35</u> | <u>6</u> |
| Total | | <u>22,026</u> | <u>31,478</u> | <u>53,504</u> | <u>131,684</u> |
| Expenditure on | | | | | |
| Raising funds | | 287 | - | 287 | 544 |
| Charitable activities | | | | | |
| Charitable | | <u>29,558</u> | <u>24,308</u> | <u>53,866</u> | <u>37,555</u> |
| Total | | <u>29,845</u> | <u>24,308</u> | <u>54,153</u> | <u>38,099</u> |
| NET INCOME/(EXPENDITURE) | | (7,819) | 7,170 | (649) | 93,585 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> | - |
| Total funds carried forward | | <u>58,922</u> | <u>34,014</u> | <u>92,936</u> | <u>93,585</u> |

The notes form part of these financial statements

Neotropical Birding And Conservation

Balance Sheet 31 December 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|--|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| Current assets | | | | | |
| Stocks | 7 | - | - | - | 47 |
| Debtors | 8 | - | - | - | 3,155 |
| Cash at bank | | <u>74,409</u> | <u>34,014</u> | <u>108,423</u> | <u>106,820</u> |
| | | 74,409 | 34,014 | 108,423 | 110,022 |
| Creditors | | | | | |
| Amounts falling due within one year | 9 | <u>(15,487)</u> | - | <u>(15,487)</u> | <u>(16,437)</u> |
| Net current assets | | <u>58,922</u> | <u>34,014</u> | <u>92,936</u> | <u>93,585</u> |
| Total assets less current liabilities | | <u>58,922</u> | <u>34,014</u> | <u>92,936</u> | <u>93,585</u> |
| NET ASSETS | | <u>58,922</u> | <u>34,014</u> | <u>92,936</u> | <u>93,585</u> |
| Funds | 10 | | | | |
| Unrestricted funds | | | | 58,922 | 66,741 |
| Restricted funds | | | | <u>34,014</u> | <u>26,844</u> |
| Total funds | | | | <u>92,936</u> | <u>93,585</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 26th June 2024 and were signed on its behalf by:


.....
Mr R J Jeffers - Chairman

The notes form part of these financial statements

Neotropical Birding And Conservation

Notes to the Financial Statements for the Year Ended 31 December 2023

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 Charities Act 2011. 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

2. Donations and legacies

| | Year ended 31.12.23 | Period 10.11.21 to 31.12.22 |
|---------------|------------------------|--------------------------------------|
| | £ | £ |
| Donations | 33,259 | 115,207 |
| Gift aid | - | (933) |
| Subscriptions | 18,966 | 17,191 |
| Raffle | 596 | - |
| | <u>52,821</u> | <u>131,465</u> |

3. Other trading activities

| | Year ended 31.12.23 | Period 10.11.21 to 31.12.22 |
|---------------------|------------------------|--------------------------------------|
| | £ | £ |
| Sale of merchandise | <u>648</u> | <u>213</u> |

4. Investment income

| | Year ended 31.12.23 | Period 10.11.21 to 31.12.22 |
|--------------------------|------------------------|--------------------------------------|
| | £ | £ |
| Deposit account interest | <u>35</u> | <u>6</u> |

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the period ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the period ended 31 December 2022.

A total of £845 was reimbursed to trustees during the year for expenses paid by them on behalf of the charity.

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

| 6. Comparatives for the statement of financial activities | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|--|---------------------------|-------------------------|---------------------|
| Income and endowments from | | | |
| Donations and legacies | 93,909 | 37,556 | 131,465 |
| Other trading activities | 213 | - | 213 |
| Investment income | <u>6</u> | <u>-</u> | <u>6</u> |
| Total | <u>94,128</u> | <u>37,556</u> | <u>131,684</u> |
| Expenditure on | | | |
| Raising funds | 544 | - | 544 |
| Charitable activities | | | |
| Charitable | <u>26,843</u> | <u>10,712</u> | <u>37,555</u> |
| Total | <u>27,387</u> | <u>10,712</u> | <u>38,099</u> |
| NET INCOME | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |
| Total funds carried forward | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |
| 7. Stocks | | 31.12.23 | 31.12.22 |
| | | £ | £ |
| Stocks | | <u>-</u> | <u>47</u> |
| 8. Debtors: amounts falling due within one year | | 31.12.23 | 31.12.22 |
| | | £ | £ |
| Other debtors | | <u>-</u> | <u>3,155</u> |

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

9. Creditors: amounts falling due within one year

| | 31.12.23 | 31.12.22 |
|------------------|---------------|---------------|
| | £ | £ |
| Other creditors | 10,687 | 10,437 |
| Accrued expenses | <u>4,800</u> | <u>6,000</u> |
| | <u>15,487</u> | <u>16,437</u> |

10. Movement in funds

| | At 1.1.23 | Net movement in funds | At 31.12.23 |
|---------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 66,741 | (7,819) | 58,922 |
| Restricted funds | | | |
| Restricted fund | 26,844 | 7,170 | 34,014 |
| | <u>93,585</u> | <u>(649)</u> | <u>92,936</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 22,026 | (29,845) | (7,819) |
| Restricted funds | | | |
| Restricted fund | 31,478 | (24,308) | 7,170 |
| | <u>53,504</u> | <u>(54,153)</u> | <u>(649)</u> |

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

10. Movement in funds - continued

Comparatives for movement in funds

| | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------------------------|---------------------|
| Unrestricted funds | | |
| General fund | 66,741 | 66,741 |
| Restricted funds | | |
| Restricted fund | 26,844 | 26,844 |
| TOTAL FUNDS | <u>93,585</u> | <u>93,585</u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 94,128 | (27,387) | 66,741 |
| Restricted funds | | | |
| Restricted fund | 37,556 | (10,712) | 26,844 |
| TOTAL FUNDS | <u>131,684</u> | <u>(38,099)</u> | <u>93,585</u> |

Restricted funds are for the Conservation Awards Program (CAP) which allocates grants to recipients for specific projects in relation to the purpose of the charity of bird conservation. Grant applications are first vetted by the CAP sub committee before they are put forward for approval by the Council.

11. Related party disclosures

There were no related party transactions for the year ended 31 December 2023.

Neotropical Birding And Conservation

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

| | Year ended 31.12.23 £ | Period 10.11.21 to 31.12.22 £ |
|---------------------------------|-----------------------------|---|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 33,259 | 115,207 |
| Gift aid | - | (933) |
| Subscriptions | 18,966 | 17,191 |
| Raffle | 596 | - |
| | <u>52,821</u> | <u>131,465</u> |
| Other trading activities | | |
| Sale of merchandise | 648 | 213 |
| Investment income | | |
| Deposit account interest | 35 | 6 |
| | <u>53,504</u> | <u>131,684</u> |
| Total incoming resources | | |
| Expenditure | | |
| Other trading activities | | |
| Purchases | 287 | 544 |
| Charitable activities | | |
| Publication costs | 15,761 | 14,086 |
| Postage | 3,102 | 3,555 |
| Grants to institutions | 12,519 | 5,257 |
| Grants to individuals | 11,072 | 4,956 |
| | <u>42,454</u> | <u>27,854</u> |
| Support costs | | |
| Management | | |
| Birdfair, meetings & raffle | 2,645 | 2,306 |
| Insurance | 181 | 181 |
| Website expenses | 763 | 762 |
| Stationery and sundry expenses | 71 | 182 |
| Admin of conservation awards | 499 | 499 |
| Administration of membership | 600 | 500 |
| Carried forward | 4,759 | 4,430 |

This page does not form part of the statutory financial statements

Neotropical Birding And Conservation

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

| | Year ended 31.12.23 £ | Period 10.11.21 to 31.12.22 £ |
|------------------------------|-----------------------------|---|
| Management | | |
| Brought forward | | |
| Foreign exchange loss/(gain) | 4,759 | 4,430 |
| | <u>932</u> | <u>(223)</u> |
| | 5,691 | 4,207 |
| Finance | | |
| Bank charges | 359 | 120 |
| World pay charges | - | 574 |
| Stripe charges | <u>562</u> | <u>-</u> |
| | 921 | 694 |
| Governance costs | | |
| Accountancy and legal fees | <u>4,800</u> | <u>4,800</u> |
| Total resources expended | <u>54,153</u> | <u>38,099</u> |
| Net (expenditure)/income | <u>(649)</u> | <u>93,585</u> |

This page does not form part of the statutory financial statements

NEOTROPICAL BIRDING AND CONSERVATION

England & Wales - Charity number 1196505

Accounts

REGISTERED COMPANY NUMBER: CE027163 (England and Wales)
REGISTERED CHARITY NUMBER: 1196505

**Trustees' Report and
Unaudited Financial Statements
for the Period 10th November 2021 to 31st December 2022
for
Neotropical Birding And Conservation**

Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Neotropical Birding And Conservation

Contents of the Financial Statements for the Period 10th November 2021 to 31st December 2022

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Neotropical Birding And Conservation

Trustees' Report

for the Period 10th November 2021 to 31st December 2022

The members of the Council of Neotropical Birding and Conservation (hereafter 'NBC'), who are all the trustees of NBC, present their report with the financial statements of NBC for the period 10 November 2021 to 31 December 2022. 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).

Establishment of Charitable Incorporated Organisation

The charitable incorporated organisation was established on 10 November 2021 and registered by the Charity Commission for England and Wales with the number 1196505. It was established in order to acquire the undertaking of the Neotropical Bird Club (an unincorporated association formed under a trust deed and registered as a charity on 16 August 1994 with the number 1040130-hereafter referred to as 'the predecessor'). NBC acquired that undertaking with effect from 1 April 2022 and accordingly commenced activities on that date.

Incorporation

The charitable company was incorporated on 10th November 2021 and commenced trading on 1st April 2022.

Objectives and activities

Objectives and aims

NBC's objectives are:

- (1) to advance the education of the public in Neotropical birds; and
- (2) to promote, organise, carry on and encourage study, research and conservation of Neotropical birds.

In furtherance of these objects NBC:

- (a) fosters an interest in the birds of the Neotropics amongst birdwatchers throughout the world;
- (b) increases awareness of the importance of support for conservation in the region;
- (c) mobilises the enthusiasm of birdwatchers active in the region to contribute to the conservation of Neotropical birds;
- (d) acts as a forum for persons interested in Neotropical birds by publishing materials concerning Neotropical birds; and
- (e) makes small grants to fund ornithological and conservation projects in the Neotropics.

Neotropical Birding And Conservation

Trustees' Report

for the Period 10th November 2021 to 31st December 2022

Objectives and activities

Significant activities

Review of NBC's activities during the year

As noted above NBC acquired the undertaking of the predecessor with effect from 1 April 2022. Prior to that it conducted no activities and so there are no activities to report prior to 1 April 2022. However, as the intention on acquisition was to achieve a seamless transfer of activities from the predecessor to the NBC it is appropriate that this report should include the activities of the predecessor undertaken between 1 January 2022 and 31 March 2022. These activities primarily relate to completion of one of the publications mentioned below and to awarding the first four grants also mentioned below. The predecessor has submitted its trustee's report for calendar year 2021 to the Charity Commission for England and Wales. This can be viewed on the Commission's website. Accordingly, references below to 'the year' mean the calendar year 2022.

Publications

During the year, NBC carried forward the publications' strategy introduced in 2009 by the predecessor and so by the year end one issue of Cotinga and two issues of Neotropical Birding had been produced. The option of members receiving their publications in digital format (first introduced in 2018) was continued with 79 members choosing this option.

Issues 30 and 31 of Neotropical Birding continued the trend set by previous issues with articles concerning Globally Threatened Birds (e.g. Cherry-throated Tanager), Birding Sites (e.g. Vale do Café, Rio de Janeiro, Brazil and Las Tangaras, Ecuador), Birding at the Cutting Edge (e.g. Raptor migration across South America and Birding Aruba), recent taxonomic Splits, Lumps and Shuffles, and Book Reviews. The issues also included many colour images of rarely seen or photographed species. Cotinga (issue 44) comprised a wide range of science-based content with 11 main papers including topics such as, the endangered Grey-breasted Parakeet in Bahia, Brazil, distress calls of Black-headed Nightingale-Thrush and Chestnut-capped Brushfinch, and a nesting record of White-throated Quail-Dove in Argentina, plus four short communications such as a consideration of the nestling diet and provisioning rate of Variegated Flycatcher in south-east Brazil.

We also produced an e-newsletter in December, keeping members up to date with the NBC's activities and reporting on recent taxonomic changes by Cornell/e-Bird together with a note on some recent 'firsts' for Peru.

Conservation Awards

The other major activity was funding conservation projects and 2022 was another successful year with a total of seven awards being made (12 by the predecessor in 2021). The grants are paid in US \$. The total awarded for the year was \$22,964 (£28,518 by the predecessor in 2021), which means that during the last 22 years over \$350,000 has been provided to support Neotropical bird conservation projects by NBC and the predecessor.

Projects approved in 2022 were as follows:

- \$3,000 for a project to search for and monitor nests of Alagoas Antwren in Murici Ecological Station, Brazil;
- \$3,000 for a project to stabilise the population of Yellow-naped Parrot at Islas de la Bahía y Cayos Cochino, Honduras;
- \$3,000 for a project to save Baudo Guan from extinction at Parque Nacional Natural Ensenada de Utría, Colombia;
- \$2,964 for a project to study the population density of Horned Guan in two municipal parks in the central highlands of Guatemala;
- \$5,000 for a project to establish a protected area for the long-term conservation of the Critically Endangered Marsh Antwren of Brazil;
- \$3,000 for a project for bird conservation in Guanare Municipality, Portuguesa State; and
- \$2,000 for a project concerning the density and occupancy of three rare woodpecker species in the Atlantic Forest of Argentina.

Attendance at Bird fairs

NBC attended the first physical Global Birdfair at Oakham, UK in July 2022. This provided an opportunity to meet members of the general public and our own members in order to explain the need to conserve threatened Neotropical birds and the work NBC has accomplished in this field. A similar opportunity was presented when NBC attended the XI South American Birdfair in Cusco, Peru in October 2022.

Neotropical Birding And Conservation

Trustees' Report

for the Period 10th November 2021 to 31st December 2022

Objectives and activities (cont.)

Membership of NBC

Membership of NBC stood at 599 by the year end.

Public benefit

In setting our objectives and planning our activities NBC's Council is always mindful of its responsibilities under the Charity Commission's guidance on public benefit. In line with this:

- NBC offers reduced rate digital subscriptions for Neotropical nationals who cannot afford the full subscription rate and also operates a sponsored membership scheme allowing nominated individuals to receive NBC's publications for no cost;
- previous papers from older issues of NBC's journal, Cotinga, are available for free download from the Website; and
- NBC's conservation awards programme prioritises projects run by Neotropical nationals who might not otherwise have ready access to funding.

Achievement and performance

Review of NBC's financial activities

The charity became a Charitable Incorporated Organisation (hereafter 'CIO') on 1 April 2022; these financial statements 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 £131,684. The significant components of this income can be found in notes 2-4 on page 10 of these financial statements.

Total expenditure on charitable activities was £38,099. The main items of expenditure were grants to individuals and institutions totalling £ 10,213.

From a financial perspective, 2022 was a satisfactory year for the charity, although there was a drop in income from donations. Whilst membership subscriptions are the main source of unrestricted income, NBC's Council would like to thank the organisations and individuals who despite the ongoing economic effect of the worldwide pandemic, nevertheless, continued to support NBC during the year, especially the March Conservation Fund whose ongoing support makes a huge difference to the number and size of conservation awards which can be funded.

The £17,641 spent on producing and distributing journals was the most significant expenditure which NBC incurred. This number includes expenditure for Neotropical Birding 30 which strictly speaking is a cost of the predecessor incurred prior to NBC taking over its undertaking but is included here so that a comparison can be made with the spend for 2021. (2021: £22,685).

Financial review

Investment policy and objectives

The majority of NBC's funds are held in Natwest Bank. In the judgement of the NBC's Council, this is currently the most appropriate form of investment for these monies although with interest rates rising NBC's Council will review holding some money in accounts with a better interest rate than Natwest presently provide.

Reserves policy

NBC's Council has adopted a policy of maintaining NBC's unrestricted funds at a level equivalent to at least one year's normal unrestricted expenditure. NBC's Council believes this provides appropriate and sufficient funds 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.

Neotropical Birding And Conservation

Trustees' Report for the Period 10th November 2021 to 31st December 2022

Financial review (cont.)

Grant-making policy

Grants are made to fund ornithological and conservation projects in the Neotropics and are made both to locally based institutions (typically non-governmental organisations) and to individuals undertaking relevant research on threatened species or habitats. Preference is given to projects undertaken by Neotropical nationals and where NBC's contribution pays for a significant percentage of the work. In return for providing funding, NBC requests recipients to provide a paper for possible publication in *Cotinga* or *Neotropical Birding* detailing the results of the project.

Future plans

NBC's Council met in December 2022 to agree a new five-year strategic plan (2023-2027). This sets out, in high-level terms, our goals for the next five years. A synopsis of the Strategy appears on our website under the tab 'Our Mission'.

Structure, governance and management

Governing document

The charity is constituted as a CIO with voting members other than its trustees and its governing document is based on the CIO association model constitution published by the Charity Commission for England and Wales.

Charity constitution

The charitable incorporated organisation was established on 10 November 2021 and registered by the Charity Commission for England and Wales with the number 1196505. It was established in order to acquire the undertaking of the Neotropical Bird Club (an unincorporated association formed under a trust deed and registered as a charity on 16 August 1994 with the number 1040130-hereafter referred to as 'the predecessor'). NBC acquired that undertaking with effect from 1 April 2022 and accordingly commenced activities on that date.

Decision making

The charity is managed on a voluntary basis by the trustees, known collectively as NBC's Council.

The first trustees were appointed with effect from registration of the CIO and thereafter the remaining trustees were co-opted by the first trustees. Each appointment terminates on the first AGM of the CIO. Thereafter trustees will be elected by the members at that AGM to serve until the next AGM. NBC's Council may co-opt trustees until the next AGM.

The trustees are responsible for the day-to-day running of the charity and typically meet three times per annum with telephone conference calls between meetings where and when this is deemed appropriate. Areas of activity which generally are discussed at each meeting include updates from the Chair, Secretary and Treasurer, as well as individual trustees with specific areas of responsibility. Individual trustees have day-to-day decision-making authority within their dedicated area of responsibility and within the policies and constraints specified at meetings of trustees.

The only sub-committee operated by NBC during the year was the Conservation Awards Committee which considers all conservation award applications and puts recommendations to NBC's Council for approval.

Risk management

NBC's Council is satisfied that it has sought to identify the major risks faced by the charity and believe appropriate measures have been taken to mitigate these risks. This is kept under regular review and discussed at NBC's Council meetings as and when necessary.

Reference and administrative details

Registered Company number

CE027163 (England and Wales)

Registered Charity number

1196505

Neotropical Birding And Conservation

Trustees' Report

for the Period 10th November 2021 to 31st December 2022

Registered office

9 Pound Close
Long Ditton
Surbiton
London
KT6 5JW

Trustees

Mr C P Collins Treasurer (appointed 10.11.2021)
Mr R J Jeffers Chairman (appointed 10.11.2021)
Mr C S Balchin Secretary (appointed 10.11.2021)
Mr R P Clay (appointed 1.4.2022)
Mr J M Thirtle (appointed 1.4.2022)
Mr C J G Wilkins (appointed 1.4.2022)
Mr M V Sanchez Nivicela (appointed 1.4.2022)
Mr C R Downing (appointed 1.4.2022)
Mr M D Dawson (appointed 1.4.2022)
Ms R Goodall (appointed 1.4.2022)
Mr R S Williams (appointed 1.4.2022)
Mr J M Clark (appointed 1.4.2022)

Independent Examiner

Martyn Benstead
FCCA
Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

Approved by order of the board of trustees on 3rd May 2023 and signed on its behalf by:



Mr R J Jeffers – Trustee (Chairman)

Independent Examiner's Report to the Trustees of Neotropical Birding And Conservation

Independent examiner's report to the trustees of Neotropical Birding And Conservation Charitable Incorporated Organisation ('the CIO')

I report to the charity trustees on my examination of the financial statements of the CIO for the period 10th November 2021 to 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the financial statements in accordance with the requirements the Charities Act 2011 ("the Act").

I report in respect of my examination of the CIO's financial statements carried out under section 145 of the Act. In carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the CIO as required by Section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination;

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 financial statements to be reached.



Martyn Benstead
FCCA
Stephenson Smart (East Anglia) Limited
10 Oak Street
Fakenham
Norfolk
NR21 9DY

15th May 2023

Neotropical Birding And Conservation

Statement of Financial Activities

for the Period 10th November 2021 to 31st December 2022

| | | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|--------------|---------------------------|-------------------------|-----------------------|
| Income and endowments from | Notes | | | |
| Donations and legacies | 2 | 93,909 | 37,556 | 131,465 |
| Other trading activities | 3 | 213 | - | 213 |
| Investment income | 4 | <u>6</u> | <u>-</u> | <u>6</u> |
| Total | | <u>94,128</u> | <u>37,556</u> | <u>131,684</u> |
| | | | | |
| Expenditure on | | | | |
| Raising funds | | 544 | - | 544 |
| | | | | |
| Charitable activities | | | | |
| Charitable | | <u>26,843</u> | <u>10,712</u> | <u>37,555</u> |
| Total | | <u>27,387</u> | <u>10,712</u> | <u>38,099</u> |
| | | | | |
| NET INCOME | | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |
| | | | | |
| Total funds carried forward | | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |

The notes form part of these financial statements

Neotropical Birding And Conservation

Balance Sheet 31st December 2022

| | | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|--|--------------|---------------------------|-------------------------|---------------------|
| Current assets | Notes | | | |
| Stocks | 6 | 47 | - | 47 |
| Debtors | 7 | 3,155 | - | 3,155 |
| Cash at bank | | <u>79,976</u> | <u>26,844</u> | <u>106,820</u> |
| | | 83,178 | 26,844 | 110,022 |
| Creditors | | | | |
| Amounts falling due within one year | 8 | (16,437) | - | (16,437) |
| | | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |
| Net current assets | | | | |
| | | 66,741 | 26,844 | 93,585 |
| Total assets less current liabilities | | | | |
| | | 66,741 | 26,844 | 93,585 |
| NET ASSETS | | <u>66,741</u> | <u>26,844</u> | <u>93,585</u> |
| Funds | 9 | | | |
| Unrestricted funds | | | | 66,741 |
| Restricted funds | | | | <u>26,844</u> |
| Total funds | | | | <u>93,585</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 3rd May 2023 and were signed on its behalf by:



Mr C P Collins - Trustee (Treasurer)

The notes form part of these financial statements

Neotropical Birding And Conservation

Notes to the Financial Statements

for the Period 10th November 2021 to 31st December 2022

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the CIO, 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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Period 10th November 2021 to 31st December 2022

2. Donations and legacies

| | £ |
|---------------|----------------|
| Donations | 115,207 |
| Gift aid | (933) |
| Subscriptions | <u>17,191</u> |
| | <u>131,465</u> |

Included within donations are unrestricted donations totalling £74,353 and restricted donations totalling £16,483, which represents the transfer of funds from the charity's predecessor. The gift aid amount represents an overprovision in the predecessor's accounts.

3. Other trading activities

| | £ |
|---------------------|------------|
| Sale of merchandise | <u>213</u> |

4. Investment income

| | £ |
|--------------------------|----------|
| Deposit account interest | <u>6</u> |

5. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the period ended 31st December 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st December 2022.

A total of £670 was reimbursed to trustees during the year for expenses paid by them on behalf of the charity.

6. Stocks

| | £ |
|--------|-----------|
| Stocks | <u>47</u> |

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Period 10th November 2021 to 31st December 2022

| | | |
|--|-----------------------------|----------------|
| 7. Debtors: amounts falling due within one year | | £ |
| Other debtors | | <u>3,155</u> |
| 8. Creditors: amounts falling due within one year | | £ |
| Other creditors | | 10,437 |
| Accrued expenses | | <u>6,000</u> |
| | | <u>16,437</u> |
| 9. Movement in funds | | |
| | Net movement in funds | At 31.12.22 |
| | £ | £ |
| Unrestricted funds | | |
| General fund | 66,741 | 66,741 |
| Restricted funds | | |
| Restricted fund | 26,844 | 26,844 |
| | <u>93,585</u> | <u>93,585</u> |
| TOTAL FUNDS | | |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 94,128 | (27,387) | 66,741 |
| Restricted funds | | | |
| Restricted fund | 37,556 | (10,712) | 26,844 |
| | <u>131,684</u> | <u>(38,099)</u> | <u>93,585</u> |
| TOTAL FUNDS | | | |

Restricted funds are for the Conservation Awards Program (CAP) which allocates grants to recipients for specific projects in relation to the purpose of the charity of bird conservation. Grant applications are first vetted by the CAP subcommittee before they are put forward for approval by the Council.

Neotropical Birding And Conservation

Notes to the Financial Statements - continued for the Period 10th November 2021 to 31st December 2022

10. Other financial commitments

At 31st December 2022 the Charity had offered the following grants:-

\$5,000 for a project to establish a protected area for the long-term conservation of the critically endangered Marsh Antwren of Brazil;

\$3,000 for a project for bird conservation in Guanare Municipality, Portuguesa State; and

\$2,000 for a project concerning the density and occupancy of three rare woodpecker species in the Atlantic Forest of Argentina.

These grants are subject to specific conditions being met which had not been met at the year end, so have not been accrued for in the financial statements.

11. Related party disclosures

There were no related party transactions for the period ended 31st December 2022.

Neotropical Birding And Conservation

Detailed Statement of Financial Activities for the Period 10th November 2021 to 31st December 2022

| | £ |
|---------------------------------|----------------|
| Income and endowments | |
| Donations and legacies | 115,207 |
| Donations | (933) |
| Gift aid | <u>17,191</u> |
| Subscriptions | 131,465 |
| Other trading activities | 213 |
| Sale of merchandise | |
| Investment income | 6 |
| Deposit account interest | |
| Total incoming resources | 131,684 |
| Expenditure | |
| Other trading activities | 544 |
| Purchases | |
| Charitable activities | 14,086 |
| Publication costs | 3,555 |
| Postage | 5,257 |
| Grants to institutions | <u>4,956</u> |
| Grants to individuals | 27,854 |
| Support costs | |
| Management | 2,306 |
| Birdfair, meetings & raffle | 181 |
| Insurance | 762 |
| Website expenses | 182 |
| Stationery and sundry expenses | 499 |
| Admin of conservation awards | 500 |
| Administration of membership | <u>(223)</u> |
| Foreign exchange gain | 4,207 |
| Finance | 120 |
| Bank charges | 120 |
| Carried forward | |

This page does not form part of the statutory financial statements

Neotropical Birding And Conservation

Detailed Statement of Financial Activities for the Period 10th November 2021 to 31st December 2022

| | £ |
|----------------------------|----------------------|
| Finance | |
| Brought forward | 120 |
| World pay charges | <u>574</u> |
| | 694 |
| Governance costs | |
| Accountancy and legal fees | <u>4,800</u> |
| Total resources expended | <u>36,299</u> |
| Net income | <u><u>93,585</u></u> |

This page does not form part of the statutory financial statements
