

ORIENTAL BIRD CLUB

England & Wales · Charity number 297242

Details

Other names OBC

Status Registered

Legal form Other

Registered 1987-07-21

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

Contact

Address 8 Holly Bank Cottages
The Avenue
Comberbach
Northwich
CW9 6HT

Phone 0776823599

Email mail@orientalbirdclub.org

Website <http://www.orientalbirdclub.org>

Activities

Objects: TO PROMOTE AN INTEREST IN ORIENTAL BIRDS AND THEIR CONSERVATION FOR THE BENEFIT OF THE PUBLIC.

Activities: Promote an interest in the birds of the oriental region and their conservation. Raise money to support conservation projects in Asia through the conservation fund. Liaise with and promote the work of existing regional organisations. Collate and publish material on oriental birds.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Bangladesh
- Bhutan
- Brunei
- Burma
- Cambodia
- China
- East Timor
- India
- Indonesia
- Japan
- Kazakhstan
- Laos
- Malaysia
- Mongolia
- Nepal
- Pakistan
- Philippines
- Russia
- Singapore
- South Korea
- Sri Lanka
- Thailand
- Vietnam
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£77,560	£81,647	-	-
2023-12-31	£267,223	£129,208	-	-
2022-12-31	£64,615	£75,223	-	-
2021-12-31	£117,827	£96,166	-	-
2020-12-31	£117,827	£96,166	-	-

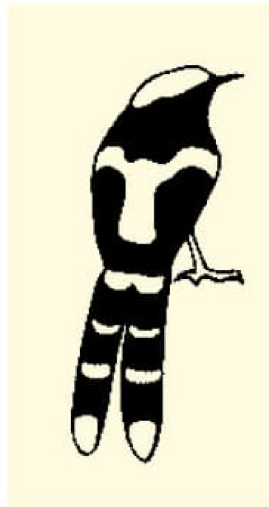
Trustees

Name	Role	Appointed
CHRIS GOODDIE	Chair	2014-11-22
BILLY RODGER		2018-09-22
Ding Li Yong		2019-04-06
Dr RICHARD DAVID THOMAS		1996-12-07
JOHN GREGORY		2006-11-11
Jessica Sara Borer		2021-04-17
Martin Charles Lindop		2025-11-29
Mike Catsis		2024-09-24
Paul Insua-Cao		2020-09-19
Philip David Round		2025-09-13
Richard Grimmett		2024-09-24
Russell Childs		2020-09-19
Sayam Uddin Chowdhury		2020-09-19
TIM LOSEBY		1999-12-11
Vivian Fu		2020-09-19

ORIENTAL BIRD CLUB

England & Wales - Charity number 297242

Accounts



ORIENTAL BIRD CLUB
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

ORIENTAL BIRD CLUB

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ORIENTAL BIRD CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	J Borer, Membership R Childs, Secretary S Chowdhury, Conservation V Fu, Social Media C Gooddie, Chair J Gregory, Treasurer P Insua-Cao, Chair, Conservation Committee (Resigned 14 September 2024) T Loseby, Photographic Editor M Catsis, Corporate Sponsorship (Appointed 24 September 2024) B Rodger, Sales R Thomas, Internet R Webb, Corporate Sponsorship and Advertising (Resigned 14 September 2024) D Li Yong, International Liaison R Grimmett, Chair, Conservation Committee (Appointed 24 September 2024)
Charity registered number	297242
Principal office	8 Holly Bank Cottages The Avenue Comberbach Northwich CW9 6HT
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Lloyds Bank Plc 3 King Street Saffron Walden Essex CB10 1HF

ORIENTAL BIRD CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2024 to 31 December 2024.

Objectives and activities

a. Policies and objectives

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

(a) acts as a forum for persons interested in Oriental birds by holding meetings at least annually, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.

(b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of the *Journal of Asian Ornithology* (formerly *Forktail*).

(c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.

(d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, *BirdingASIA*, in June and December each year, plus one issue of the *Journal of Asian Ornithology* each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the Global Birdfair in Rutland, and operates a website in order to promote itself and its objectives.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

b. Grant-making policies

In 2024 the conservation-related activities of the Club were operated through three restricted funds: the Conservation Fund, the OBC-March Conservation Fund and the Migratory Shorebirds Fund. In addition, there is one designated fund: the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Committee have broadened the types and levels of grants that the Club makes through the Conservation Fund. We now have three award levels:

- **Seed Grants** of up to £1,000. Seed grants are aimed to fast track low-risk projects. The Conservation Committee is authorized to spend £5,000 per annum on seed grants without recourse to further approval from Council. This is subject to annual budgeting. In 2024 £1,000 was budgeted for seed grants and it remains at that level for 2025. All such grants are notified at Council meetings. In 2024 the Club approved two seed grants.
- **Small Grants** are our most used funding type and have a maximum of £3,000 per grant. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. Most of these are funded through an open process inviting applications by fixed deadlines twice a year.
- **Larger Awards** are occasionally given by the Club and usually between £3,000 and £10,000. During 2024, no new larger awards were approved, but we did continue to pay installments of awards approved in 2023, for the the Critically Endangered Masked Finfoot and to address hunting of shorebirds in northern Vietnam, both of which were being implemented in 2024. In January 2024, the Bird Conservation Fund ran a fund-raising campaign for the Masked Finfoot which they contributed to OBC for the project. Towards the end of 2024, OBC and March Conservation Fund restarted discussions with the grantee in Vietnam to continue funding the project to address shorebird hunting in 2025.
- In 2020, the Club established a partnership with the Asian Species Action Partnership (ASAP), through which we co-fund important projects for Critically Endangered bird species. In 2024, 3 grants were awarded as co-funding for ASAP projects. All funding was direct to the ASAP Secretariat as part of the co-funding agreement for each project.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund. In 2022, the March Conservation Fund changed its grant administrator to NGO Source, with which OBC is now registered to receive funds from the March Conservation Fund. In 2024 OBC renewed its Eligibility Determination to be able to receive funds from NGO Source, being recognized as the equivalent of a 501 (c) (3) organisation in the USA, ie a Charity.

The Migratory Shorebirds Fund was established with a £30,000 donation specifically for this purpose, focused on, but not restricted to, conservation of the Spoon-billed Sandpiper. Grants for migratory shorebirds are administered on a rolling basis and through the small grants funding scheme, overseen by a Shorebirds Group of Council members with experience in the field.

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species, 'www.iucnredlist.org', as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

c. Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives, Conservation Officers, and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal *Journal of Asian Ornithology* and bulletin *BirdingASIA* have been made freely available online. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Conservation

In the last few years the Club has been focussing on strengthening its conservation impact, with a stronger team and by building stronger relationships with other conservation bodies. It has since overseen a significant increase in spending on a widening range of conservation projects. A Conservation Sub-committee meets regularly to oversee strategic decision-making. A grants management team meets one or twice a month to oversee management of grants and coordination with the network of country-focussed conservation officers who review proposals and manage grantees. The OBC Council has special meetings twice a year to authorise project grants from the two grants funding rounds, while ad hoc grant approvals are formalised through the usual quarterly Council meetings.

Council awarded conservation grants during 2024 for projects in 11 countries, including:

- Under the Migratory Shorebirds Fund, four small grants and one seed grant.
- Sixteen small grants through our bi-annual funding rounds (including the four on shorebirds above).
- Co-funding three projects of the Asian Species Action Partnership.
- Two seed grants.

The work done and results of recent grant awards are documented in *BirdingASIA*.

Ten of the grants were funded from the March Conservation Fund, which provides the Club an annual donation of US\$ 25,000. Funding from the March Conservation Fund is expected to continue for the foreseeable future.

Towards the end of 2023, the Bird Conservation Fund approached OBC to run a fund-raising campaign for the Masked Finfoot project with US\$ 9,500.

Council has discussed the levels of funds that we are holding in interest-bearing accounts. This is significantly more than our reserves policy requires. Since 2020 with a new Conservation team, Council increased the number of grants awarded per year. The level of overall funding awarded is levelling off at about £50,000 per year and about 20 grants of all types, which is within current capacity of the Conservation Committee. The focus is now on improving the quality of projects and overall conservation impact. In the last few years the Club has been focussing on strengthening its conservation impact, with a stronger team and by building stronger relationships with other conservation bodies. It has since overseen a significant increase in spending on a widening range of conservation projects. The Club now actively and regularly liaises with the three other regional bird clubs (African Bird Club ABC, Neotropical Bird Club NBC and Ornithological Society of the Middle East OSME). In addition, OBC now works more closely with BirdLife International, the Asian Species Action Partnership ASAP, and the World Pheasant Association WPA. Our partnerships with the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) continue. The Club's conservation focus has been refined, to concentrate efforts to protect threatened species within the region, especially shorebirds and songbirds.

Council awarded conservation grants during the year for projects in 12 countries, including:

- One large grant for understanding breeding biology and threats to the Critically Endangered Masked Finfoot in Bangladesh.
- Under the Migratory Shorebirds Fund, one large grant to address hunting of shorebirds in northern Vietnam and another grant from the biannual funding rounds for Myanmar.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and activities (continued)

- Fourteen small grants through our bi-annual funding rounds (including the one on shorebirds in Myanmar above).
- One emergency small grant to support monitoring of songbird trade in Southeast Asia.
- One seed grant to a current grantee to support participation in a workshop on Helmeted Hornbill.

Eight of the grants, including the large grant for shorebirds, were funded from the March Conservation Fund.

The work done and results of recent grant awards are documented in *BirdingASIA*.

The Club received an annual donation of US\$ 25,000 from the March Conservation Fund in the USA. This money is now remitted to us through NGO Source. An additional US\$ 50,687.38 was provided in 2023 to support the project on shorebirds in northern Vietnam, as OBC already had an established relationship with the grantee and is well placed to manage the grant. Funding from the March Conservation Fund is expected to continue for the foreseeable future.

Towards the end of 2023, the Bird Conservation Fund approached OBC to run a fund-raising campaign for the Masked Finfoot project, with an expectation to raise about US\$ 7,500. (In January 2024, this was exceeded and US\$ 9,500 was raised for the project and donated to OBC.)

Council has discussed the levels of funds that we are holding in interest-bearing accounts. This is significantly more than our reserves policy requires. Since 2020 with a new Conservation team, Council increased the number of grants awarded per year. The level of overall funding awarded is levelling off at about £50,000 per year and about 20 grants of all types, which is within current capacity of the Conservation Committee. The focus is now on improving the quality of projects and overall conservation impact. In 2023, £50,000 was far exceeded because of the exceptional one-off grant of US\$ 50,687.38 for shorebirds in northern Vietnam.

e. Membership

Membership of the Club stood at 1,381 on 31st December 2024 (2023-1,420), a decrease of 39. Included in this total were 121 Honorary Members (2023- 105). The gradual decline in membership is not unique to the Club.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the Charity

2024 saw a consolidation of the Club's core activities, and participation in a number of successful public meetings. On the conservation side, OBC once again increased our year-on-year avian conservation spend in the Oriental region. Many of the tour operators who form a large part of the Club's donor income were very busy satisfying pent-up demand as birders were once more able to travel globally without restriction. OBC's donors remain a key part of maintaining the Club's finances, and we are very grateful to each and every one of them. Sponsors Cley Spy were as proactive as ever, once again donating many pre-loved optics which the Club has sent out in increased numbers to conservation projects across the Oriental region. We distributed almost the entire OBC stock of optics at the BirdFair, sending c75 pairs of binoculars and a smaller number of telescopes to deserving schemes all over the region. More stock has arrived since, and we expect this work to continue through 2025 and beyond. Lastly it is delightful to be able to report that our programme of OBC sponsored tours is expanding. Tours ran successfully in 2024, and we hope to receive funds from as many as four different sponsored tours in 2025/6.

As the year began, the Club continued its focus on increasing the scope and scale of its conservation work. Spend on conservation projects within the region increased again year-on-year, with OBC also assisting in the placement of US\$ 50,000 in additional funds (over and above their usual generous core sponsorship) from partner organisation The March Conservation Foundation in support of WildAct Vietnam.

OBC again exhibited at the Global BirdFair, at which the latest 'Nine Pittas' (Mk II) t-shirt designed by Mark Gurney once again resulted in us breaking all records for funds raised during the fair. The Club has already committed to exhibiting at the 2025 Global BirdFair, to be held in the UK at the same venue as last year, Lyndon Top, Oakham, Rutland, LE15 8RN on July 11-13th 2025. Other public events during the past year included an OBC presence at both the Asian Bird Fair held in The Philippines, plus an online AGM, and participation in an 8-organisation 'Avian Odyssey' meeting held at the Natural History Museum in London. This latter event was a great success, and will be expanded even further in September 2025, where OBC's speaker will be Prof. Hua, Fangyuan (Ph.D.) from the Institute of Ecology, Peking University. Professor Hua plans to speak on nocturnal migration acoustics and the nascent breeding bird survey project which her colleagues are currently pioneering in some of China's major cities. The 2025 Avian Odyssey event line-up is expected to include speakers representing no less than nine different bird-related bodies, the OBC plus the three other regional bird clubs, together with the BTO, RSPB, BOC, NHM and BirdLife International; the event date is still TBC but is expected to be 20th September 2025.

The OBC's periodicals continue to go from strength to strength thanks to the expertise of both Publishing Editor Alex Berryman and JAO Editor Frank Rheindt and their teams. As trialed in last year's report, the Club has been actively considering further changes to its distribution model, and following sign-off from OBC Council, JAO has now switched from once-annual publication to a continuous '*publish on receipt*' model, so that articles are published singly as each is approved. This means we will in future be able to avoid long publication delays, which in our ever more digital world had been a dissuading factor for potential contributors considering placing material with OBC.

Speaking of digital communication, our Social Media Manager Vivian Fu has overseen further growth of OBC's SM platforms; OBC's Facebook Photo Group (<https://www.facebook.com/groups/OrientalBirdClub/>) now has 14,900 members, and OBC's main Facebook Group (<https://www.facebook.com/orientalbirdclub/>) has 3,200 members, plus we still have almost 11,000 followers on the X platform, following Elon Musk's controversial sale and rebranding of Twitter.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance (continued)

As ever, OBC's 100% volunteer-driven organisation continues to mean the maximum possible percentage of all the Club revenues going directly to conservation projects, but it does pose challenges, since so many of the OBC team are also holding down demanding full-time jobs. Council Members have once again put in many volunteer hours running the Club, and the year saw further positive appointments: Richard Grimmett joined us to head up OBC's newly expanded conservation team, and leading Asian ornithologist James Eaton also joined Council during the year. Last but not least, UK member Mike Catsis took over responsibility for corporate sponsorships and associated matters. OBC does still need a replacement treasurer, and also a (UK-based) person to look after sales of OBC merchandise etc. Anyone able to help with either post should contact chrisgooddie@me.com for further details.

Despite all of this positive news, it remains true that, like all of the other regional clubs, we are finding it harder each year to retain existing, and recruit new members, as everyone feels the tightening of personal budgets. The good news is that the declining trend in OBC membership flattened out last year and was in low single digits. Hopefully we can reverse the trend in 2025 and beyond.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Following the guidance issued by the Charity Commission on charities' reserves the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of *BirdingASIA* and one issue of the *Journal of Asian Ornithology*, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. The accounts detail the reserves balance on each of the six funds at 31st December 2024.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

c. Financial risk management objectives and policies

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the Charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit, and the workload falls on a small group of highly committed individuals.

The Club is supported by a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.

In common with other similar societies OBC is continuing to see a slow decline in membership and a consequent decline in subscription revenues. This is probably the most significant issue that Council foresee over the medium term. Initiatives are underway to try to stop / slow the decline in membership. Subscriptions form a valuable source of unrestricted income from which the day to day operations of the Club are funded.

The Club is fortunate that the James Goodhart and the Bertram Smythies bequests, together with other unrestricted reserves accumulated over the life of the Charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the long term decline in revenues from members. At this time Council envisages that its reserves will enable all the Club's activities to continue for the foreseeable future.

d. Detailed financial review

The Club generated an overall deficit of £1,173 for the year (2023 surplus of £144,040). Total reserves as at 31 December 2024 were £387,555 (2023 £388,728) of which £188,581 were unrestricted reserves. The accumulated fund generated a surplus of £7,329.

Subscription income decreased by 3% continuing the steady decline. The value of Gift Aid tax refunds from UK subscriptions and donations was £2,516 (2023 - £2,393). Bank interest has increased to £8,687 (2023 £2,233) due to the move of funds to higher interest earning vehicles.

The investment in a Charities Ethical Investment Fund (CEIF) was valued at 31 December 2024 at £54,118, giving rise to a paper gain of £2,914 in the year. After transfers between reserves the accumulated fund had a balance of £119,337 (2023 £112,008). The Bertram Smythies Fund, a lightly restricted designated fund, generated a surplus of £6,966 (2023 deficit of £20,605) and had a balance of £69,244 as at 31 December 2024. The Conservation Fund, including OBC-March, shows a deficit of £8,957 before transfers. Income of £8,878 (2023 £13,265) was generated from donations from our members and corporate sponsors. Council have not approved a transfer to the Conservation Fund from the accumulated fund (2023 £100,000). Conservation grants of £36,389 were awarded during 2024.

Grants totalling £6,756 were granted in 2024 (2023 £43,849) from the Migratory Shorebirds Fund, the balance of the fund at the year end is £6,007. The membership at 31 December 2024 included 121 (2023 105) honorary members, funded from contributions to the honorary membership scheme. The continued generous support of our supporting members and business supporters raised £725 (2023 £380) in donations. The Honorary Membership Fund showed a deficit of £485 (2023 deficit £670) and a year end balance of £2,439.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

a. Constitution

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

b. Methods of appointment or election of Trustees

A Council, who constitute the Trustees of the Charity, is elected annually from among the members to manage the affairs of the Club. The members of the Club's Council on 14 September 2024, when the accounts were approved, were elected at the last Annual General Meeting (AGM) held on 26 August 2023. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years.

Council meets at least four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications; the Journal of Asian Ornithology and BirdingASIA. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of bird conservation projects and is chaired by a Council member. It assesses applications for the Conservation Fund, OBC-March Conservation Fund, Migratory Shorebirds Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval to Council. The OBC is fortunate to have a network of Conservation Officers with specialist knowledge of countries within the OBC region who review grant applications and Country Representatives whose advice may also be sought.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective Trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of Trustees, the structure, governance and management of the Club and its recent financial performance.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
C Gooddie
(Chair of Trustees)

Date: 30 July 2025



.....
J Gregory
(Treasurer)

ORIENTAL BIRD CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiner's Report to the Trustees of Oriental Bird Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 30 July 2025

Alice Lynch

BSc FCA DChA

MA Partners LLP
7 The Close
Norwich
Norfolk
NR1 4DJ

ORIENTAL BIRD CLUB

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

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	24,202	7,331	31,533	228,683
Charitable activities	4	4,872	26,391	31,263	31,353
Other trading activities	5	-	6,077	6,077	4,954
Investments	6	-	8,687	8,687	2,233
Total income		29,074	48,486	77,560	267,223
Expenditure on:					
Raising funds		-	2,487	2,487	2,134
Charitable activities	8	44,062	35,098	79,160	127,074
Total expenditure		44,062	37,585	81,647	129,208
Net (expenditure)/income before net gains on investments		(14,988)	10,901	(4,087)	138,015
Net gains on investments		-	2,914	2,914	6,025
Net (expenditure)/income		(14,988)	13,815	(1,173)	144,040
Transfers between funds	16	(1,210)	1,210	-	-
Net movement in funds		(16,198)	15,025	(1,173)	144,040
Reconciliation of funds:					
Total funds brought forward		215,172	173,556	388,728	244,688
Net movement in funds		(16,198)	15,025	(1,173)	144,040
Total funds carried forward		198,974	188,581	387,555	388,728

The Statement of Financial Activities includes all gains and losses recognised in the year.

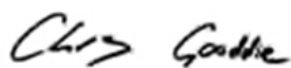
The notes on pages 15 to 27 form part of these financial statements.

ORIENTAL BIRD CLUB

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Investments	12	138,467	131,641
		<u>138,467</u>	<u>131,641</u>
Current assets			
Stocks	13	3,359	1,990
Debtors	14	2,788	2,836
Cash at bank and in hand		269,492	334,314
		<u>275,639</u>	<u>339,140</u>
Current liabilities			
Creditors: amounts falling due within one year	15	(26,551)	(82,053)
		<u>249,088</u>	<u>257,087</u>
Net current assets			
		<u>387,555</u>	<u>388,728</u>
Total net assets			
		<u><u>387,555</u></u>	<u><u>388,728</u></u>
Charity funds			
Restricted funds	16	198,974	215,172
Unrestricted funds	16	188,581	173,556
		<u>387,555</u>	<u>388,728</u>
Total funds			
		<u><u>387,555</u></u>	<u><u>388,728</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
C Gooddie
(Chair of Trustees)

Date: 30 July 2025



.....
J Gregory
(Treasurer)

The notes on pages 15 to 27 form part of these financial statements.

ORIENTAL BIRD CLUB

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

1. General information

Oriental Bird Club is registered in England and Wales and its registered address is 8 Holly Bank Cottages, The Avenue, Comberbach, Northwich, CW9 6HT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Oriental Bird Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

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

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

ORIENTAL BIRD CLUB

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

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	24,202	7,331	31,533	66,713
Legacies	-	-	-	161,970
	<u>24,202</u>	<u>7,331</u>	<u>31,533</u>	<u>228,683</u>
<i>Total 2023</i>	<u>66,713</u>	<u>161,970</u>	<u>228,683</u>	

ORIENTAL BIRD CLUB

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

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	4,872	26,391	31,263	31,353
<i>Total 2023</i>	5,393	25,960	31,353	

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sales of goods and sales commissions	6,077	6,077	4,954

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	8,687	8,687	2,233

ORIENTAL BIRD CLUB

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

7. Analysis of grants

	Grants to Individuals 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants	43,145	43,145	95,997
<i>Total 2023</i>	95,997	95,997	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	<i>Total 2023 £</i>
Charitable activities	44,062	35,098	79,160	127,074
<i>Total 2023</i>	75,670	51,404	127,074	

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	16,463	43,145	19,552	79,160	127,074
<i>Total 2023</i>	14,739	95,997	16,338	127,074	

ORIENTAL BIRD CLUB

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Cost of production - BirdingASIA	11,782	11,782	10,538
Cost of production - JAO	4,681	4,681	4,201
	<u>16,463</u>	<u>16,463</u>	<u>14,739</u>

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	Total funds 2023 £
Postage and mailing	8,748	8,748	8,728
Meeting costs	1,747	1,747	3,984
Stationery and photocopy costs	-	-	43
Bank charges and interest	1,288	1,288	1,248
Professional fees	6,660	6,660	1,640
Exchange differences	181	181	181
Publicity and website costs	928	928	514
	<u>19,552</u>	<u>19,552</u>	<u>16,338</u>

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,080 (2023 - £1,640), and other services of £5,580 (2023 - £ -).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, no Trustee expenses have been incurred (2023 - £NIL).

ORIENTAL BIRD CLUB

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

12. Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2024	51,204	80,437	131,641
Revaluations	2,914	3,912	6,826
At 31 December 2024	<u>54,118</u>	<u>84,349</u>	<u>138,467</u>
Net book value			
At 31 December 2024	<u>54,118</u>	<u>84,349</u>	<u>138,467</u>
<i>At 31 December 2023</i>	<u>51,204</u>	<u>80,437</u>	<u>131,641</u>

13. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>3,359</u>	<u>1,990</u>

ORIENTAL BIRD CLUB

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

14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	-	141
Other debtors	2,488	2,393
Prepayments and accrued income	300	302
	<u>2,788</u>	<u>2,836</u>

15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	26,551	26,041
Grants accrued - individual	-	56,012
	<u>26,551</u>	<u>82,053</u>

ORIENTAL BIRD CLUB

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds						
Designated funds						
Bertram Smythies Memorial Fund	61,548	7,331	365	-	-	69,244
General funds						
General Funds	112,008	41,155	(37,950)	1,210	2,914	119,337
Total Unrestricted funds	173,556	48,486	(37,585)	1,210	2,914	188,581
Restricted funds						
Conservation Fund	169,158	8,878	(37,306)	-	-	140,730
OBC-March Conservation Fund	30,327	19,471	-	-	-	49,798
Migratory Shorebirds Fund	12,763	-	(6,756)	-	-	6,007
Honorary Membership Fund	2,924	725	-	(1,210)	-	2,439
	215,172	29,074	(44,062)	(1,210)	-	198,974
Total of funds	388,728	77,560	(81,647)	-	2,914	387,555

ORIENTAL BIRD CLUB

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

16. Statement of funds (continued)

Bertram Smythies Memorial Fund

This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

Conservation Fund

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. In the prior year a transfer of £100,000 was made from the Accumulated Fund representing sums raised from the sales of leech socks and other garments, together with the Club's publications.

OBC-March Conservation Fund

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

Migratory Shorebirds Fund

This Fund was formerly the Spoon-billed Sandpiper Fund, set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. As a result of a £30,000 donation received in January 2021 specifically to conserve migratory Shorebirds the fund has been renamed and is focused on, but now not restricted to, the conservation of the Spoon-billed Sandpiper.

Honorary Membership Fund

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,210 was made in 2024 to the Accumulated Fund (2023 - £1,050).

ORIENTAL BIRD CLUB

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds						
Designated funds						
Bertram Smythies Memorial Fund	82,153	-	(20,605)	-	-	61,548
General funds						
General Funds	42,749	195,117	(32,933)	(98,950)	6,025	112,008
Total Unrestricted funds	<u>124,902</u>	<u>195,117</u>	<u>(53,538)</u>	<u>(98,950)</u>	<u>6,025</u>	<u>173,556</u>
Restricted funds						
Conservation Fund	87,714	13,265	(31,821)	100,000	-	169,158
OBC-March Conservation Fund	11,093	19,234	-	-	-	30,327
Migratory Shorebirds Fund	17,385	39,227	(43,849)	-	-	12,763
Honorary Membership Fund	3,594	380	-	(1,050)	-	2,924
	<u>119,786</u>	<u>72,106</u>	<u>(75,670)</u>	<u>98,950</u>	<u>-</u>	<u>215,172</u>
Total of funds	<u><u>244,688</u></u>	<u><u>267,223</u></u>	<u><u>(129,208)</u></u>	<u><u>-</u></u>	<u><u>6,025</u></u>	<u><u>388,728</u></u>

ORIENTAL BIRD CLUB

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

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2024 £
Designated funds	61,548	7,331	365	-	-	69,244
General funds	112,008	41,155	(37,950)	1,210	2,914	119,337
Restricted funds	215,172	29,074	(44,062)	(1,210)	-	198,974
	<u>388,728</u>	<u>77,560</u>	<u>(81,647)</u>	<u>-</u>	<u>2,914</u>	<u>387,555</u>

Summary of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	82,153	-	(20,605)	-	-	61,548
General funds	42,749	195,117	(32,933)	(98,950)	6,025	112,008
Restricted funds	119,786	72,106	(75,670)	98,950	-	215,172
	<u>244,688</u>	<u>267,223</u>	<u>(129,208)</u>	<u>-</u>	<u>6,025</u>	<u>388,728</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fixed asset investments	-	138,467	138,467
Current assets	198,974	76,665	275,639
Creditors due within one year	-	(26,551)	(26,551)
Total	<u>198,974</u>	<u>188,581</u>	<u>387,555</u>

ORIENTAL BIRD CLUB

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

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fixed asset investments	-	131,641	131,641
Current assets	250,578	88,562	339,140
Creditors due within one year	(35,406)	(46,647)	(82,053)
Total	<u>215,172</u>	<u>173,556</u>	<u>388,728</u>

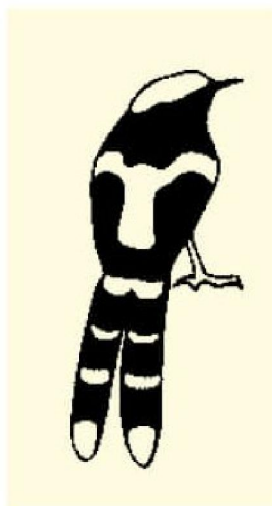
19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2024.

ORIENTAL BIRD CLUB

England & Wales - Charity number 297242

Accounts



ORIENTAL BIRD CLUB

UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

ORIENTAL BIRD CLUB

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ORIENTAL BIRD CLUB

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	J Borer, Membership R Childs, Secretary S Chowdhury, Conservation V Fu, Social Media C Gooddie, Chair J Gregory, Treasurer P Insua-Cao, Chair, Conservation Committee T Loseby, Photographic Editor B Rodger, Sales R Thomas, Internet R Webb, Corporate Sponsorship and Advertising D Li Yong, International Liaison
Charity registered number	297242
Principal office	8 Holly Bank Cottages The Avenue Comberbach Northwich CW9 6HT
Accountants	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Lloyds Bank Plc 3 King Street Saffron Walden Essex CB10 1HF

ORIENTAL BIRD CLUB

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the year 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

(a) acts as a forum for persons interested in Oriental birds by holding meetings at least annually, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.

(b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of the Journal of Asian Ornithology (formerly Forktail).

(c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.

(d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, BirdingASIA, in June and December each year, plus one issue of the Journal of Asian Ornithology each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the Global Birdfair in Rutland, and operates a website in order to promote itself and its objectives.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

b. Grant-making policies

In 2023 the conservation-related activities of the Club were operated through three restricted funds: the Conservation Fund, the OBC-March Conservation Fund and the Migratory Shorebirds Fund. In addition, there is one designated fund: the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Committee have broadened the types and levels of grants that the Club makes through the Conservation Fund. We now have three award levels:

- **Seed Grants** of up to £1,000. Seed grants are aimed to fast track low-risk projects. The Conservation Committee is authorized to spend £5,000 per annum on seed grants without recourse to further approval from Council. This is subject to annual budgeting. In 2021 £1,000 was budgeted for seed grants and it remains at that level for 2024. All such grants are notified at Council meetings. In 2023 the Club issued one seed grant.
- **Small Grants** are our most used funding type and have a maximum of £3,000 per grant. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. Most of these are funded through an open process inviting applications by fixed deadlines twice a year.
- **Larger Awards** are occasionally given by the Club and usually between £3,000 and £10,000. In 2023 the Club provided two large grants, which were significantly larger than usual:

The OBC Council approved a three year programme to make a significant contribution to the status of the Critically Endangered Masked Finfoot. A first one year grant was approved at the end of the year to be implemented in 2024.

The March Conservation Fund provided funds to OBC for follow-up funding for an OBC grantee in northern Vietnam to address hunting of shorebirds.

In 2020, the Club established a partnership with the Asian Species Action Partnership (ASAP), through which we co-fund important projects for Critically Endangered bird species. Although the partnership continues, no projects were approved for funding in this way in 2023.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund. In 2022, the March Conservation Fund changed its grant administrator to NGO Source, with which OBC is now registered to receive funds from the March Conservation Fund.

The Migratory Shorebirds Fund replaced the Spoon-billed Sandpiper Fund and was established with a £30,000 donation specifically for this purpose, focused on, but not restricted to, conservation of the Spoon-billed Sandpiper. Grants for migratory shorebirds are administered on a rolling basis by a Shorebirds Group of Council members with experience in the field. In 2023, two awards were given, including the large grant funded by the March Conservation Fund as described above.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species, 'www.iucnredlist.org', as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.

c. Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives, Conservation Officers, and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal Forktail and bulletin BirdingASIA have been made freely available online. Since 2002 the Club had operated an image database, which had become an extremely valuable resource for our members, academics and anyone interested in Oriental birds. In 2021 the database was transferred to the Macaulay Institute thus guaranteeing that the database is now preserved on a global database with access to far more users than solely OBC members. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

d. Main activities undertaken to further the Charity's purposes for the public benefit

Conservation

In the last few years the Club has been focussing on strengthening its conservation impact, with a stronger team and by building stronger relationships with other conservation bodies. It has since overseen a significant increase in spending on a widening range of conservation projects. A Conservation Sub-committee meets regularly to oversee strategic decision-making. A grants management team meets one or twice a month to oversee management of grants and coordination with the network of country-focussed conservation officers who review proposals and manage grantees. The OBC Council has special meetings twice a year to authorise project grants from the two grants funding rounds, while ad hoc grant approvals are formalised through the usual quarterly Council meetings. The Club now actively and regularly liaises with the three other regional bird clubs (African Bird Club ABC, Neotropical Bird Club NBC and Ornithological Society of the Middle East OSME). In addition, OBC now works more closely with BirdLife International, the Asian Species Action Partnership ASAP, and the World Pheasant Association WPA. Our partnerships with the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) continue. The Club's conservation focus has been refined, to concentrate efforts to protect threatened species within the region, especially shorebirds and songbirds.

Council awarded conservation grants during the year for projects in 12 countries, including:

- One large grant for understanding breeding biology and threats to the Critically Endangered Masked Finfoot in Bangladesh.
- Under the Migratory Shorebirds Fund, one large grant to address hunting of shorebirds in northern Vietnam and another grant from the biannual funding rounds for Myanmar.
- Fourteen small grants through our bi-annual funding rounds (including the one on shorebirds in Myanmar above).
- One emergency small grant to support monitoring of songbird trade in Southeast Asia.
- One seed grant to a current grantee to support participation in a workshop on Helmeted Hornbill.

Eight of the grants, including the large grant for shorebirds, were funded from the March Conservation Fund.

The work done and results of recent grant awards are documented in BirdingASIA.

The Club received an annual donation of US\$25,000 from the March Conservation Fund in the USA. This money is now remitted to us through NGO Source. An additional US\$50,687.38 was provided in 2023 to support the project on shorebirds in northern Vietnam, as OBC already had an established relationship with the grantee and is well placed to manage the grant. Funding from the March Conservation Fund is expected to continue for the foreseeable future.

Towards the end of 2023, the Bird Conservation Fund approached OBC to run a fund-raising campaign for the Masked Finfoot project, with an expectation to raise about US\$7,500 (In January 2024, this was exceeded and US\$9,500 was raised for the project and donated to OBC.)

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

Council has discussed the levels of funds that we are holding in interest-bearing accounts. This is significantly more than our reserves policy requires. Since 2020 with a new Conservation team, Council increased the number of grants awarded per year. The level of overall funding awarded is levelling off at about £50,000 per year and about 20 grants of all types, which is within current capacity of the Conservation Committee. The focus is now on improving the quality of projects and overall conservation impact. In 2023, £50,000 was far exceeded because of the exceptional one-off grant of US\$50,687.38 for shorebirds in northern Vietnam.

e. Membership

Membership of the Club stood at 1,420 on 31 December 2023 (2022 - 1,523), a decrease of 103. Included in this total were 105 Honorary Members (2022 - 135). The gradual decline in membership is not unique to the Club.

Achievements and performance

a. Main achievements of the Charity

2023 saw consolidation of the Club's core activities, participation in successful public meetings, and a tightening of the Club's strategy with regard to conservation. OBC once again increased our year-on-year spend on avian conservation in the Oriental region. Many of the tour operators who form a large part of the Club's donor income were fully occupied, with many tours running as clients signed up in numbers following the lifting of post-COVID travel restrictions. As predicted last year, donor revenues normalised during the year, and the Club also benefitted from a very generous legacy donation. The Club's most active Corporate Sponsors have continued to play an important role, with Cley Spy once again donating many pre-loved optics which the Club has sent out in increased numbers to conservation projects across the Oriental region.

As the year began, the Club continued its focus on increasing the scope and scale of its conservation work. Spend on conservation projects within the region increased again year-on-year, with OBC also assisting in the placement of additional funds from partner organisation The March Conservation Foundation. As the world has become more centred around online activity, the Club has also partnered with a crowd-funding organisation 'The Bird Conservation Fund' based in the USA, which has already resulted in a successful co-op fund-raiser for a Masked Finfoot project. (<https://www.birdfund.org/bangladesh-masked-finfoot>).

OBC once again exhibited at the Global BirdFair, at which a new 'Nine Pittas' t-shirt designed by Mark Gurney contributed to a record sum being raised for the Club. The Club has already committed to exhibiting at the 2024 BirdFair, to be held at a new Rutland venue on July 12th-14th. Other public events during this year included an OBC presence at both the Thai Bird Fair and the Singapore Bird Race, plus an online AGM and an Autumn Meeting held at the Natural History Museum in London. This event will, in September 2024, be further expanded, and will feature the Club's former Chairman Mike Edgecombe speaking on the brilliant and bizarre birds of Halmahera, Indonesia. The 2024 Autumn Meeting line-up will include speakers representing no less than nine different bird-related bodies, the OBC plus the three other regional bird clubs, together with the BTO, RSPB, BOC, NHM and BirdLife International.

The OBC's periodicals continue to go from strength to strength thanks to the expertise of both Publishing Editor Alex Berryman and Editor Frank Rheindt. Significant post-Brexit problems relating to the distribution of the Club's print media to EU members were successfully overcome. However as digital publications continue to expand with the number of members choosing to receive print copies in corresponding decline, the Club is actively considering further changes to its distribution model and output methods, to more closely align itself with members' preferences.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance (continued)

Our Social Media Manager Vivian Fu has overseen further growth of OBC's SM platforms, and OBC now has over 18,000 members on our two Facebook groups plus almost 12,000 Twitter followers.

As ever OBC's 100% volunteer-driven organisation means the maximum possible percentage of all Club revenues go directly to conservation projects, but it does pose challenges, since so many of the OBC team are also holding down demanding full-time jobs. Council Members have once again put in many volunteer hours running the Club, with leading ornithologist and academic Dr Phil Round joining Council during the year. A number of further changes will occur as Council members come to the end of their tenure over the next twelve months, and a number of new Council members have already been approached to join the team to help further rejuvenate and strengthen the team. OBC revamped the Club's Legacy Program in 2020. This was one factor in the Club receiving a generous legacy from the estate of Mr Harry James Goodhart. That legacy and other donations received throughout the year mean that the Club is financially very healthy, and able to commit to continuing its increased conservation spend for the next few years at least.

Despite all of this positive news, it remains true that, like all of the other regional clubs, we are finding it harder each year to retain existing, and recruit new members, as everyone feels the tightening of personal budgets. The declining trend in OBC membership is not as steep as in other regional clubs. A plan has been put in place to help to drive recruitment and increase membership in 2024-25 and beyond.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Following the guidance issued by the Charity Commission on charities' reserves the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of BirdingASIA and one issue of the Journal of Asian Ornithology, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. The accounts detail the reserves balance on each of the six funds at 31 December 2023.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

c. Financial risk management objectives and policies

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit, and the workload falls on a small group of highly committed individuals.

The Club is supported by a wider group of volunteers beyond the Trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.

In common with other similar societies OBC is continuing to see a slow decline in membership and a consequent decline in subscription revenues. This is probably the most significant issue that Council foresee over the medium term. Initiatives are underway to try to stop / slow the decline in membership. Subscriptions form a valuable source of unrestricted income from which the day to day operations of the Club are funded.

The Club is fortunate that the James Goodhart and the Bertram Smythies bequests, together with other unrestricted reserves accumulated over the life of the charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the long term decline in revenues from members.. At this time Council envisages that its reserves will enable all the Club's activities to continue for the foreseeable future.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

d. Detailed financial review

The Club generated an overall surplus of £144,040 for the year (2022 deficit of £15,462). Total reserves as at 31 December 2023 were £388,728 (2022 - £244,688) of which £173,556 were unrestricted reserves.

The accumulated fund generated a surplus of £69,259 which includes the legacy of £161,970 received from James Goodhart.

Subscription income decreased by 11% continuing their steady decline. The value of Gift Aid tax refunds from UK subscriptions and donations was £2,393 (2022 - £2,469).

The cost of the BirdingASIA reduced again this year as did the costs for the Journal of Asian Ornithology. This has been as a result of small print runs, fewer pages plus a higher proportion of digital versus paper. Postage costs also improved due to more digital copies.

Cost of sales increased due to the bulk purchase of leech socks during the year, which in turn has led to an increase in sale of leech socks. Meeting costs increased due to the NHM meeting.

Bank interest has increased to £2,233 (2022 - £626) due to the move of funds to higher interest earning vehicles.

The investment in a Charities Ethical Investment Fund (CEIF) was valued at 31 December 2023 at £51,204, giving rise to a paper gain of £6,025 in the year.

After transfers (including a transfer of £100,000 to the conservation fund) between reserves the accumulated fund had a balance of £112,008 (2022 - £42,749).

The Bertram Smythies Fund, an unrestricted designated fund, generated a deficit of £20,605 (2022 deficit of £6,056) and had a balance of £61,548 as at 31 December 2023. The deficit was the result of a grant awarded of £20,605 during the year.

The Conservation Fund shows a deficit of £18,556 before transfers. Income of £13,265 (2022 £7,083) was generated from donations from our members and corporate sponsors. Council approved a transfer of £100,000 to the Conservation Fund from the accumulated fund (2022 £1,100) representing part of the legacy received in the year. Conservation grants of £31,821 were awarded during 2023.

Grants totalling £43,849 were granted in 2023 (2022 - £7,009) from the Migratory Shorebirds Fund, the balance of the fund at the year end is £12,763.

The membership at 31 December 2023 included 105 (2022 - 135) honorary members, funded from contributions to the honorary membership scheme. The continued generous support of our supporting members and business supporters raised £380 (2022 £1,660) in donations. The Honorary Membership Fund showed a deficit of £670 (2022 surplus £310) and a year end balance of £2,924.

Structure, governance and management

a. Constitution

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

A Council, who constitute the Trustees of the charity, is elected annually from among the members to manage the affairs of the Club. The members of the Club's Council on 14 September 2024, when these Accounts were approved, were elected at the last Annual General Meeting (AGM) held on 26 August 2023. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years.

Council meets at least four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications; the Journal of Asian Ornithology and BirdingASIA. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of bird conservation projects and is chaired by a Council member. It assesses applications for the Conservation Fund, OBC-March Conservation Fund, Migratory Shorebirds Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval to Council. The OBC is fortunate to have a network of Conservation Officers with specialist knowledge of countries within the OBC region who review grant applications and Country Representatives whose advice may also be sought.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective Trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of Trustees, the structure, governance and management of the Club and its recent financial performance.

ORIENTAL BIRD CLUB

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
C Gooddie
(Chair of Trustees)



.....
J Gregory
(Treasurer)

Date: 14 September 2024

ORIENTAL BIRD CLUB

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent Examiner's Report to the Trustees of Oriental Bird Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Alice Lynch

BSc FCA DChA

MA Partners LLP
7 The Close
Norwich
Norfolk
NR1 4DJ

ORIENTAL BIRD CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	66,713	161,970	228,683	28,521
Charitable activities	4	5,393	25,960	31,353	34,400
Other trading activities	5	-	4,954	4,954	1,068
Investments	6	-	2,233	2,233	626
Total income		72,106	195,117	267,223	64,615
Expenditure on:					
Raising funds		-	2,134	2,134	270
Charitable activities	8	75,670	51,404	127,074	74,953
Total expenditure		75,670	53,538	129,208	75,223
Net (expenditure)/income before net gains/(losses) on investments		(3,564)	141,579	138,015	(10,608)
Net gains/(losses) on investments		-	6,025	6,025	(4,854)
Net (expenditure)/income		(3,564)	147,604	144,040	(15,462)
Transfers between funds	16	98,950	(98,950)	-	-
Net movement in funds		95,386	48,654	144,040	(15,462)
Reconciliation of funds:					
Total funds brought forward		119,786	124,902	244,688	260,150
Net movement in funds		95,386	48,654	144,040	(15,462)
Total funds carried forward		215,172	173,556	388,728	244,688

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 27 form part of these financial statements.

ORIENTAL BIRD CLUB

BALANCE SHEET AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Investments	12	131,641	45,179
		<u>131,641</u>	<u>45,179</u>
Current assets			
Stocks	13	1,990	708
Debtors	14	2,836	4,211
Cash at bank and in hand		334,314	243,738
		<u>339,140</u>	<u>248,657</u>
Creditors: amounts falling due within one year	15	(82,053)	(49,148)
Net current assets		<u>257,087</u>	<u>199,509</u>
Total assets less current liabilities		<u>388,728</u>	<u>244,688</u>
Total net assets		<u><u>388,728</u></u>	<u><u>244,688</u></u>
Charity funds			
Restricted funds	16	215,172	119,786
Unrestricted funds	16	173,556	124,902
Total funds		<u><u>388,728</u></u>	<u><u>244,688</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
C Gooddie
(Chair of Trustees)



.....
J Gregory
(Treasurer)

Date: 14 September 2024

The notes on pages 15 to 27 form part of these financial statements.

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Oriental Bird Club is registered in England and Wales and its registered address is 8 Holly Bank Cottages, The Avenue, Comberbach, Northwich, CW9 6HT.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Oriental Bird Club meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

2.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	66,713	-	66,713	28,521
Legacies	-	161,970	161,970	-
	<u>66,713</u>	<u>161,970</u>	<u>228,683</u>	<u>28,521</u>
<i>Total 2022</i>	<u>28,521</u>	<u>-</u>	<u>28,521</u>	

ORIENTAL BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	5,393	25,960	31,353	34,400
<i>Total 2022</i>	3,269	31,131	34,400	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Fundraising events	-	-	390

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Sales of goods and sales commissions	4,954	4,954	678

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Bank interest	2,233	2,233	626

ORIENTAL BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of grants

	Grants to Individuals 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Grants	95,997	95,997	43,079
<i>Total 2022</i>	43,079	43,079	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	75,670	51,404	127,074	74,953
<i>Total 2022</i>	37,505	37,448	74,953	

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	14,739	95,997	16,338	127,074	74,953
<i>Total 2022</i>	17,232	43,079	14,642	74,953	

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Cost of production - BirdingASIA	10,538	10,538	11,790
Cost of production - JAO	4,201	4,201	5,442
	<u>14,739</u>	<u>14,739</u>	<u>17,232</u>

Analysis of support costs

	Charitable activities 2023 £	Total funds 2023 £	Total funds 2022 £
Postage and mailing	8,728	8,728	9,502
Meeting costs	3,984	3,984	2,387
Stationery and photocopy costs	43	43	96
Bank charges and interest	1,248	1,248	1,185
Professional fees	1,640	1,640	1,000
Exchange differences	181	181	68
Publicity and website costs	514	514	404
	<u>16,338</u>	<u>16,338</u>	<u>14,642</u>

10. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,680 (2022 - £1,000).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

ORIENTAL BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Fixed asset investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2023	45,179	-	45,179
Additions	-	80,000	80,000
Revaluations	6,025	437	6,462
	<u>51,204</u>	<u>80,437</u>	<u>131,641</u>
At 31 December 2023			
	<u>51,204</u>	<u>80,437</u>	<u>131,641</u>
Net book value			
At 31 December 2023	51,204	80,437	131,641
At 31 December 2022	<u>45,179</u>	<u>-</u>	<u>45,179</u>

13. Stocks

	2023 £	2022 £
Finished goods and goods for resale	1,990	708
	<u>1,990</u>	<u>708</u>

14. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	141	838
Other debtors	2,393	2,907
Prepayments and accrued income	302	466
	<u>2,836</u>	<u>4,211</u>

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

15. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	26,041	26,650
Grants accrued - individual	56,012	22,498
	<u>82,053</u>	<u>49,148</u>

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Designated funds						
Bertram Smythies Memorial Fund	82,153	-	(20,605)	-	-	61,548
General funds						
General Funds	42,749	195,117	(32,933)	(98,950)	6,025	112,008
Total Unrestricted funds	124,902	195,117	(53,538)	(98,950)	6,025	173,556
Restricted funds						
Conservation Fund	87,714	13,265	(31,821)	100,000	-	169,158
OBC-March Conservation Fund	11,093	19,234	-	-	-	30,327
Migratory Shorebirds Fund	17,385	39,227	(43,849)	-	-	12,763
Honorary Membership Fund	3,594	380	-	(1,050)	-	2,924
	119,786	72,106	(75,670)	98,950	-	215,172
Total of funds	244,688	267,223	(129,208)	-	6,025	388,728

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

16. Statement of funds (continued)

Bertram Smythies Memorial Fund

This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

Conservation Fund

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. A transfer of £100,000 was made in 2023 from the Accumulated Fund (2022 - £1,100) representing sums raised from the sales of leech socks and other garments, together with the Club's publications.

OBC-March Conservation Fund

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

Migratory Shorebirds Fund

This Fund was formerly the Spoon-billed Sandpiper Fund, set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. As a result of a £30,000 donation received in January 2021 specically to conserve migratory Shorebirds the fund has been renamed and is focused on, but now not restricted to, the conservation of the Spoon-billed Sandpiper.

Honorary Membership Fund

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,050 was made in 2023 to the Accumulated Fund (2022 - £1,350).

ORIENTAL BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds						
Designated funds						
Bertram Smythies Memorial Fund	88,209	-	(6,056)	-	-	82,153
General funds						
General Funds - all funds	43,701	35,294	(31,642)	250	(4,854)	42,749
Total Unrestricted funds	<u>131,910</u>	<u>35,294</u>	<u>(37,698)</u>	<u>250</u>	<u>(4,854)</u>	<u>124,902</u>
Restricted funds						
Conservation Fund	100,562	7,083	(21,031)	1,100	-	87,714
OBC-March Conservation Fund	-	20,578	(9,485)	-	-	11,093
Migratory Shorebirds Fund	24,394	-	(7,009)	-	-	17,385
Honorary Membership Fund	3,284	1,660	-	(1,350)	-	3,594
	<u>128,240</u>	<u>29,321</u>	<u>(37,525)</u>	<u>(250)</u>	<u>-</u>	<u>119,786</u>
Total of funds	<u><u>260,150</u></u>	<u><u>64,615</u></u>	<u><u>(75,223)</u></u>	<u><u>-</u></u>	<u><u>(4,854)</u></u>	<u><u>244,688</u></u>

ORIENTAL BIRD CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
Designated funds	82,153	-	(20,605)	-	-	61,548
General funds	42,749	195,117	(32,933)	(98,950)	6,025	112,008
Restricted funds	119,786	72,106	(75,670)	98,950	-	215,172
	<u>244,688</u>	<u>267,223</u>	<u>(129,208)</u>	<u>-</u>	<u>6,025</u>	<u>388,728</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2022 £
Designated funds	88,209	-	(6,056)	-	-	82,153
General funds	43,701	35,294	(31,642)	250	(4,854)	42,749
Restricted funds	128,240	29,321	(37,525)	(250)	-	119,786
	<u>260,150</u>	<u>64,615</u>	<u>(75,223)</u>	<u>-</u>	<u>(4,854)</u>	<u>244,688</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Fixed asset investments	-	131,641	131,641
Current assets	250,578	88,562	339,140
Creditors due within one year	(35,406)	(46,647)	(82,053)
Total	<u>215,172</u>	<u>173,556</u>	<u>388,728</u>

ORIENTAL BIRD CLUB

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fixed asset investments	-	45,179	45,179
Current assets	139,534	109,123	248,657
Creditors due within one year	(19,748)	(29,400)	(49,148)
Total	119,786	124,902	244,688

19. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.

Accounts

ORIENTAL BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2022



Oriental Bird Club, P.O. Box 324, Bedford MK42 OWG, UK

Registered Charity in England and Wales No. 297242

Email: mail@orientalbirdclub.org

Website: www.orientalbirdclub.org



Trustees Annual Report

Reference and administrative details

Name of charity:	Oriental Bird Club (OBC)
Charity registration number:	297242
Mailing address:	P.O. Box 324, Bedford MK42 OWG, United Kingdom
Principal bankers:	Lloyds Bank plc 3 King Street Saffron Walden Essex CB10 1HF
Independent examiner:	Alice Lynch, Partner MA Partners LLP 7 The Close, Norwich Norfolk, NR1 4DJ

Trustees

The trustees (members of the Club Council) serving during the year and since the year end were as follows:

Jess Borer	Membership
Russell Childs	Secretary
Sayam Chowdhury	Conservation
Vivian Fu	Social Media
Chris Gooddie	Chair
John Gregory	Treasurer
Paul Insua-Cao	Chair, Conservation Committee
Tim Loseby	Photographic Editor
Drew Lyness	Social Media (Resigned 24 th September 2022)
Billy Rodger	Sales
Richard Thomas	Internet
Richard Webb	Corporate Sponsorship and Advertising
Ding Li Yong	International Liaison



Structure, governance and management

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

A Council, who constitute the trustees of the charity, is elected annually from among the members to manage the affairs of the Club. The Club Council on 23rd July 2023, when these Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 24th September 2022. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years, unless appointed to a specific role by Council.

Council meets at least four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications; the *Journal of Asian Ornithology* and *BirdingASIA*. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of conservation and conservation awareness projects and is chaired by a Council member. It assesses applications for the Conservation Fund, OBC-March Conservation Fund, Migratory Shorebirds Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval by Council. The OBC is fortunate to have a network of Country Representatives and Conservation Officers; where relevant, their advice is sought on grant applications.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of trustees, the structure, governance and management of the Club and its recent financial performance.

Objectives and activities

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

- (a) acts as a forum for persons interested in Oriental birds by holding regular meetings, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.
- (b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of the *Journal of Asian Ornithology* (formerly *Forktail*).



(c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.

(d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, *BirdingASIA*, in June and December each year, plus one issue of the *Journal of Asian Ornithology* each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the Global Birdfair in Rutland, and operates a website in order to promote itself and its objectives.

Grant-making

In 2022 the conservation-related activities of the Club were operated through three restricted funds: the Conservation Fund, the OBC-March Conservation Fund and the Migratory Shorebirds Fund. In addition, there is one designated fund: the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Committee have broadened the types and levels of grants that the Club makes through the Conservation Fund. We now have three award levels:

- **Seed Grants** of up to £1,000. Seed grants are aimed at fast track low-risk projects where individuals might struggle with the administration of the grant-giving process. The Conservation Committee is authorized to spend £5,000 per annum on seed grants without recourse to further approval from Council. This is subject to annual budgeting. In 2021 £1,000 was budgeted for seed grants and it remains at that level for 2022. All such grants are notified at Council meetings. In 2022 the Club issued no seed-funding.
- **Small Grants** are our most used funding type and have a maximum of £3,000 per grant. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. Most of these are funded through an open process inviting applications by fixed deadlines twice a year.
- **Larger Awards** are occasionally given by the Club and usually between £3,000 and £10,000. In 2022 the Club provided one large grant to co-fund an Indonesian language bird field guide from the Bertram Smythies Memorial Fund. In 2020, the Club established a partnership with the Asian Species Action Partnership (ASAP), which is part of the International Union for the Conservation of Nature (IUCN), through which we co-fund important projects for Critically Endangered bird species, including one project in 2022.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund. In 2022, the March Conservation Fund changed its grant administrator to NGO Source, with which OBC is now registered to receive funds from the March Conservation Fund.



The Migratory Shorebirds Fund replaces the Spoon-billed Sandpiper Fund and was established with a £30,000 donation specifically for this purpose, focused on, but not restricted to, conservation of the Spoon-billed Sandpiper. Grants for migratory shorebirds are administered on a rolling basis by a Shorebirds Group of Council members with experience in the field. In 2022, two special awards of about £2,000 were given for young conservation scientists conducting research on shorebirds.

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species, 'www.iucnredlist.org', as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.

Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives, Conservation Officers, and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal *Forktail* and bulletin *BirdingASIA* have been made freely available online. Since 2002 the Club had operated an image database, which had become an extremely valuable resource for our members, academics and anyone interested in Oriental birds. In 2021 the database was transferred to the Macaulay Institute thus guaranteeing that the database is now preserved on a global database with access to far more users than solely OBC members. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.



Achievements and performance

2022 saw a significant return to normal activities following the Covid-19 pandemic. Many of the tour operators who form a large part of the Club's donor income were able to resume trading and travelling. The Club again offered a sponsorship holiday to all eco-tourism corporate sponsors throughout the year. Donor revenues are expected to start increasing from 2023 onwards. A number of our Corporate Sponsors have been active; notably Cley Spy, who have donated many pre-loved optics which the Club has sent out to conservation projects across the Oriental region. In addition, a visiting Long-eared Owl at the Cley Spy premises in Glandford, Norfolk, UK attracted many visitors, and the sum of more than £500 was raised as a result.

Membership

Membership of the Club stood at 1,523 on 31st December 2022 (2021- 1,671), a decrease of 148. Included in this total were 135 Honorary Members (2021- 138). Membership subscriptions decreased 6% in value versus 2021.. The gradual decline in membership is not unique to the Club.

The value of Gift Aid tax refunds from UK subscriptions and donations was £2,469 (2021 - £2,547). This continues to be a vital additional income source for the Club.

Publications

OBC's publications continue to improve. Editor Frank Rheindt has pushed the Club's scientific publication Journal of Asian Ornithology (JAO) forward once again with a series of cutting edge articles. The Club's Publications Editor Alex Berryman and his team continue to develop and enhance the twice-annual magazine BirdingASIA with a lively mix of ground-breaking articles, whilst continuing to re-establish BirdingASIA's on-time shipping schedule.

Conservation

In the last few years the Club has been focussing on improving its conservation team, and on building stronger relationships with other conservation bodies. The conservation team, headed up by Paul Insua-Cao, has overseen a significant increase in spending on a widening range of conservation projects. The Conservation Sub-committee meets monthly to oversee this activity, and presents to OBC Council to finalise and authorise project grants. The Club now actively and regularly liaises with the three other regional bird clubs (African Bird Club ABC, Neotropical Bird Club NBC and Ornithological Society of the Middle East OSME). In addition, OBC now works more closely with BirdLife International, the Asian Species Action Partnership ASAP, and the World Pheasant Association WPA. Our partnerships with the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) continue. The Club's conservation focus has been refined, to concentrate efforts to protect threatened species within the region, especially shorebirds and songbirds.

Council awarded 19 (2021 – 17) conservation grants during the year for projects in 10 countries, including:

- One ASAP co-funded project to survey for the White-bellied Heron,
- One large grant to co-fund publication of an Indonesian language version of the birds of the Indonesian archipelago.



- Three grants from the Migratory Shorebirds Fund, including two for young conservation scientists, for projects in Vietnam, Indonesia and India. In addition supplementary funding was provided to one project in Sri Lanka that was approved in 2021.
- Fourteen small grants through our bi-annual funding rounds

Five of the grants were funded from the March Conservation Fund.

The work done and results of recent grant awards are documented in *BirdingASIA*.

The Club received a further donation of US\$25,000 (2021- US\$20,000) from the March Conservation Fund in the USA. This money is now remitted to us through NGO Source. An additional US\$5,000 was provided in 2022 as recompense for extending the funding year to align with the calendar year. Funding from the March Conservation Fund is expected to continue for the foreseeable future.

Council has discussed the levels of funds that we are holding in low interest-bearing accounts. This is significantly more than our reserves policy requires. Since 2020 with a new Conservation Committee chair and new volunteers to the team, Council increased the number of grants awarded per year. The level of overall funding awarded is levelling off at about £50,000 per year and about 20 grants of all types, which is within current capacity of the Conservation Committee. The focus is now on the improving the quality of projects and overall conservation impact.



Financial Review

The Club generated an overall deficit of £15,462 for the year (2021- surplus of £26,936). Total reserves at 31st December 2022 were £244,688, of which £124,902 were unrestricted reserves.

The Accumulated Fund generated a deficit of £1,202 (2021- surplus of £19,745). In the prior year £10,772 of the surplus arose from the receipt of a legacy from Thomas Smith, which formed part of a transfer of £75,000 to the Conservation Fund.

Subscription income decreased by 6% reflecting the reduction in the number of members.

The cost of the two editions of *BirdingASIA* was very similar to the prior year. However, the cost of the *Journal of Asian Ornithology* 38 was 25% higher than the 2021 edition as a result of its larger size, combined with inflationary price increases. Postage costs reduced by 18%, partly as a result of the decrease in membership. Meeting costs increased by 180% as the Club attended the Global Birdfair and held an in person AGM for the first time since the Covid-19 pandemic.

Income from *BirdingASIA* advertising increase by 21%, however the sale of goods and publications decreased significantly after the previous year's post pandemic surge.

Following the move towards Digital membership and online membership renewal the Club has completed the closure of its overseas bank accounts. The closure of the Club's account in the USA and transfer of the balance to the UK in early 2022 resulted in an exchange rate loss of £68.

Bank interest of £626 (2021- £766) has been recognised in the year, almost all of which is income from the Club's £88,000 one-year deposit with Shawbrook Bank (invested via the Charities Aid Foundation) which earned 0.7% interest. Most of the remaining cash is held in the Club's Lloyds Bank deposit account, with £10,000 held in a National Savings & Investments account.

The £50,000 deposit in a Charities Ethical Investment Fund (COIF) made in December 2021 was revalued at 31st December 2022 at £45,179, giving rise to a paper loss of £4,854 in the year. This is expected to return to growth in the medium term.

After transfers between reserves the Accumulated Fund had a balance of £42,749 (2021- £43,701) at the year-end.

The Bertram Smythies Memorial Fund, an unrestricted designated fund, generated a deficit for the year of £6,056 (2021- deficit of £5,096) and had a balance of £82,153 at 31st December 2022. The deficit was the result of the grant awarded of £6,041, described in note 2.

The Conservation Fund showed a deficit before transfers for the year of £13,948 (2021- deficit of £13,103). Income was £7,083 (2021- £12,900) generated from donations from our members and Corporate Sponsors. Income from fundraising events and from our Corporate Sponsors continued to be much reduced compared with pre Covid-19 pandemic levels.

Council approved the transfer of £1,100 to the Conservation Fund from the Accumulated Fund (2021- £75,000), representing sums raised from the sales of leech socks and other garments in 2022, together with the Club's publications. The 2021 total includes legacies received by the Club in 2020 and 2021.



A total of £20,544 (2021- £25,671) was awarded in grants from the Conservation Fund which had a balance of £87,714 at the year-end.

Further funding of \$25,000 or £20,578 (2021- \$20,000 or £14,072) for our conservation work was received from the March Conservation Fund. This enabled £9,485 (2021- £14,380) to be awarded in grants from the OBC-March Conservation Fund. The fund showed a surplus for the year of £11,093 (2021- deficit of £308) and a year-end balance of £11,093 (2021- zero).

Grants totalling £7,009 were awarded from the Migratory Shorebirds Fund, as described in note 2. The fund showed a deficit of £7,009 (2021- surplus of £24,298) and a year-end balance of £17,385.

The membership at 31st December 2022 included 135 (2021- 138) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Supporting Members and Business Supporters raised £1,660 (2021- £1,400) in donations. The Honorary Membership Fund showed a surplus for the year of £310 (2021- £20) and a year-end balance of £3,594.

Under the provisions of the Charities Act 2011, due to the size of the Club, a full audit is not required. However, an independent examination is required under the Act and under the Club's constitution.

Risk Management

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit, and the workload falls on a small group of highly committed individuals.

The Club was successful in the last two years in recruiting a number of new trustees, which enabled some long-standing Council members to step aside. In addition, the Club is supported by a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.

In common with other similar societies OBC is continuing to see a slow decline in membership and consequent subscription revenues. This is probably the most significant issue that Council foresee over the medium term. Initiatives are underway to try to stop / slow the decline in membership. Subscriptions form a valuable source of unrestricted income from which the day to day operations of the Club are funded.

The Club is fortunate that the Bertram Smythies bequest, together with other unrestricted reserves accumulated over the life of the charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the short-term impacts of the disruption caused by Covid-19 and longer term decline in revenues from members.. At this time Council envisages that its reserves will enable all the Club's activities to continue for the foreseeable future.



Reserves policy

Following the guidance issued by the Charity Commission on charities' reserves the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of *BirdingASIA* and one issue of the *Journal of Asian Ornithology*, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. The accounts detail the reserves balance on each of the six funds at 31st December 2022.

Future plans

As 2022 began, the OBC faced new challenges, having completed modernisation process over the previous few years. In response to members' requests, OBC has subtly shifted its focus with regard to the 'C' in 'OBC'. More attention is now directed towards '*Conservation*' with perhaps a little less emphasis on '*Club*'. Spend on conservation projects within the region has more than doubled in the last two years. As the world has become more centred around online activity, the Club has significantly developed its digital media platforms (OBC has over 17,000 members on on two Facebook groups plus almost 12,000 Twitter followers), redesigned the OBC website, started a new program of webinars, created a social media group to promote OBC activity online, and live-streamed OBC events on Youtube for the first time, allowing members all around the world to join meetings in real-time. The Club now offers members digital and/or print magazine options, and have overcome significant hurdles to get OBC magazine publication dates back on schedule, whilst removing all plastic packaging from those publications. The Club has expanded attendance at public events and has increased revenues via auctions of sponsored items and through a drive to increase legacies. In recent years the Club has welcomed its first Asian Nationals onto OBC's Council and simultaneously improved the gender balance on the team. The OBC representative network and team of conservation officers across most of the world has been rejuvenated, deepened and strengthened. Most recently we have added Anusha Kundargi and Susan Myers as a proactive Membership Development team. During this year the Club's revamped Legacy Program started to bear fruit, and we hope and believe that this will be an important source of funding going forward.

However, despite this positive change in the Club's form and substance, big challenges remain. OBC's finances are still healthy, but our reserves are reducing as we increase our conservation spending, and as OBC's production and shipping costs increase. At the same time, like all of the other regional clubs, we are finding it harder each year to retain existing, and recruit new, members, as everyone feels the tightening of personal budgets.



The Club is seeing a gradual reduction in paying members; the same long-term trends of an ageing member profile and low membership take-up within the region persist, (though the decline is gentle in comparison with similar organisations; OBC remains the largest of the four regional bird clubs). Council is constantly looking for new and innovative ways to approach these issues, focussing in particular on the Club's presence on social media platforms and webinars. OBC recently developed its social media team, further expanding the number of team members and improving cover. As ever OBC's 100% volunteer-driven organisation means the maximum possible percentage of all club revenues go directly to conservation projects, but it does pose challenges, since so many of the OBC team are also holding down demanding full-time jobs.

Following significant operational issues, two years ago members of Council negotiated a deal with the Macaulay Institute to incorporate the OBC's Oriental Bird Image database ('OBI') into their growing and well-resourced global avian photograph database. The successful transfer was completed last year and continues to work well, providing increased brand awareness for the Club. We have also agreed to preserve the existing database in a 'frozen' state for the continued reference of OBC members and supporters, and that will continue for the foreseeable future. The club's webinar program has continued to be successful, with an ever-increasing roster of fascinating speakers engaging audiences, although the Club has come to realise that fund-raising potential via webinars is limited. The post-pandemic status has now meant that the OBC can hold physical Council meetings again, with the first of these held in Spring 2023. The 2022 AGM/Autumn Meeting was open to all members to physically attend in person, and was held in Cley-next-the-Sea on the North Norfolk coast, where four top quality speakers entertained those attending presenting a varied set of topics. A fabulous curry once again provided by Dick Filby and his team at Rare Bird Alert was also enjoyed by all, raising funds in the process. Live-streaming the AGM for the first time meant that that international members could attend without having to physically travel to the UK. One of our speakers, Per Alstrom also presented remotely from Sweden, reducing the Club's carbon footprint and saving funds in the process. In 2023 we will move the Autumn meeting to The Natural History Museum in London joining forces with the British Ornithologists' Club, and will again make all of those meeting presentations available to a wider audience via Youtube.

The Club also attended the 'MigFest' event at Spurn Point in Autumn 2022, sponsoring the Spurn Young Birdwatcher of the Year Award. Finally the Global Birdfair returned at a new location close to the original site at Rutland Water and was a great success. OBC has already booked a larger booth for 2023 and is gearing up for a strong presence at the Bird Fair with a brand new booth and a new set of exciting OBC merchandise.



Statement of Trustee's responsibilities

Law applicable to charities in England and Wales requires Council, as trustees, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of charity and ensure that the financial statements comply with applicable law, accounting standards and the Charities SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Council on 26th August 2023 and signed on its behalf by:

Chris Gooddie
Chairman

John Gregory
Treasurer



Independent Examiner's Report to the Oriental Bird Club ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 18 September 2023

Alice Lynch BSc ACA DChA

MA Partners LLP

Chartered Accountants



Annual Report and Accounts

Year ended 31 December 2022

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from:						
<u>Donations and legacies</u>						
Donations and legacies from members		-	-	7,505	7,505	56,027
Gift Aid tax refund		-	-	438	438	195
Donations from foundations		-	-	20,578	20,578	14,072
<u>Other trading activities</u>						
Sales of goods and sales commissions		678	-	-	678	4,687
Fundraising events		390	-	-	390	-
<u>Charitable activities</u>						
Subscriptions	1(b)	27,524	-	-	27,524	29,372
Gift Aid tax refund		2,469	-	-	2,469	2,547
Sales of publications		906	-	-	906	1,220
Advertising income from <i>BirdingASIA</i>		2,701	-	-	2,701	2,227
Donations from Corporate Sponsors		-	-	800	800	300
<u>Investments</u>						
Bank interest		626	-	-	626	766
Total		35,294	-	29,321	64,615	111,413
Expenditure on:						
<u>Raising funds</u>						
Cost of sales- goods		250	-	-	250	1,118
Raffle costs		-	-	20	20	20
<u>Charitable activities</u>						
Conservation Fund grants		-	-	30,029	30,029	40,051
Conservation project costs	2	-	6,041	7,009	13,050	12,570
Cost of production- <i>BirdingASIA</i>		11,790	-	-	11,790	11,688
Cost of production- <i>JAO</i>		5,442	-	-	5,442	4,346
<u>Support costs</u>						
Postage, meeting & other support costs	3	13,389	-	-	13,389	13,593
Bank charges and interest		703	15	467	1,185	1,135
Bank Account provisions		-	-	-	-	9
Exchange differences	1(e)	68	-	-	68	(20)
Total		31,642	6,056	37,525	75,223	84,510
Net (loss)/gain on investments		(4,854)	-	-	(4,854)	33
Net income		(1,202)	(6,056)	(8,204)	(15,462)	26,936
Transfers between funds		250	-	(250)	-	-
Net movement in funds		(952)	(6,056)	(8,454)	(15,462)	26,936
Total funds brought forward		43,701	88,209	128,240	260,150	233,214
Total funds carried forward		42,749	82,153	119,786	244,688	260,150

The notes on pages 15 to 20 form part of these accounts.



Balance Sheet as at 31 December 2022

	Notes	31 December 2022 £	31 December 2021 £
Fixed assets:			
Investments	7	45,179	50,033
Current assets:			
Stocks		708	467
Debtors	8	4,211	7,372
Cash		243,738	246,353
Total current assets		248,657	254,192
Liabilities:			
Creditors: Amounts falling due within one year	9	(49,148)	(44,075)
Net current assets		199,509	210,117
Net assets		244,688	260,150
The funds of the charity:			
Unrestricted Accumulated Fund	10,11	42,749	43,701
Unrestricted Designated Fund	10,11	82,153	88,209
Restricted Funds	10,11	119,786	128,240
		244,688	260,150

Approved by Council on 23rd July 2023 and signed on its behalf by:

Chris Gooddie
Chairman

John Gregory
Treasurer

The notes on pages 15 to 20 form part of these accounts.



Notes to the Accounts for the year ended 31 December 2022

1. Accounting policies

(a) Basis of preparation of the accounts

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

(b) Subscription income

Subscription income is credited to the Statement of Financial Activities in the period to which it relates. Subscriptions received in advance are carried forward as deferred income in the balance sheet under the heading of Deferred income- prepaid subscriptions. Lifetime subscriptions are recorded as donations.

(c) Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments and are held on the balance sheet at transaction value. Investments are held at fair value at the balance sheet date, with gains and losses recognised in the Statement of Financial Activities.

(d) Stocks

Stocks of leech socks, T-shirts and other garments are valued at the lower of cost and net realisable value. No value is placed on the remaining stock of *Birds in Bhutan* or stocks of the Club's other publications.

(e) Exchange rates

The Club had one overseas bank account in its name in the USA. This account was closed and monies transferred to the UK in February 2022. In the balance sheet, the foreign currency bank balances have been translated into sterling at the exchange rate at the end of the year. Foreign currency receipts and payments have been converted into sterling at the average rate for the year.

(f) Income

Donations and grants receivable are brought into the accounts on receipt or when receivable, where the Charity has certainty of receipt. Income is deferred only when:

- The charity has still to fulfil significant conditions before becoming entitled to the income; or
- The donor has specified that the income is to be expended in a future period.

Other income is accounted for on an accruals basis, as far as it is prudent to do so.

(g) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. Expenditure on grants is recorded following unconditional approval by Council and communication to the grant recipient. Costs have been directly attributed to one of the functional categories in the Statement of Financial Activities.



Notes to the Accounts for the year ended 31 December 2022

2. Conservation project costs

	2022	2021
	£	£
Bertram Smythies Memorial Fund projects		
The Birds of the Indonesian Archipelago: Indonesian Language Edition (Burung Indonesia)	6,041	-
In search of Javan Blue-banded Kingfisher, Central Java, Indonesia (Imam Taufiqurrahman)	-	5,418
Migratory Shorebirds Fund projects		
Identification of Shorebird Trade in Traditional and Online Market in West and Central Java (Hafidz Zufitrianto)	1,924	-
Assessing and conserving the major mudflats of Andhra Pradesh, India to sustain the waders' population (Sreeja Rachaveelpula)	1,999	-
Working with religious communities to reduce shorebird hunting pressure in Ninh Binh Province, Vietnam (Trang Nguyen/WildAct)	2,476	-
To save the only freshwater lake in a migratory mega hotspot, Sri Lanka (Gayomini Panagoda)	610	2,056
Shorebird surveys at Teknaf peninsular, Bangladesh (Shoeb Ali)	-	1,821
Engaging local conservation groups in the Gulf of Mottama, Myanmar (Min Thiha Zaw)	-	3,275
	13,050	12,570

3. Support costs

Support costs have not been allocated to activity categories within the Statement of Financial Activities; however, the table below provides such an allocation. The most significant costs are postage costs, the majority of which are incurred in mailing the Club's publications to members and have been allocated on an actual basis. Other costs have been allocated on an actual basis where possible; otherwise, they have been apportioned on the basis of estimated usage.

	Raising funds	Charitable activities	Governance	Total 2022	Total 2021
	£	£	£	£	£
Postage and mailing	133	9,369	-	9,502	11,538
Stationery and photocopy costs	48	48	-	96	33
Publicity and website costs	81	242	81	404	656
Meeting costs	811	1,252	324	2,387	842
Insurance	-	-	-	-	174
Independent examiner's fee	-	-	1,000	1,000	350
	1,073	10,911	1,405	13,389	13,593



Notes to the Accounts for the year ended 31 December 2022

4. Trustees

No remuneration was paid or payable out of OBC funds directly or indirectly to any Council member or to any person or persons known to be connected with them.

Four Council members have been reimbursed the cost of purchases made and expenses incurred on behalf of the Club, in respect of conservation grants, website hosting and maintenance costs, postage, meeting costs and postage.

5. Employees

The charity has no paid employees.

6. Taxation

The Club is a registered charity, and it is considered that its activities and relationships are such that no corporation taxation liability will arise.

7. Fixed Asset Investments

In 2021 the Club invested £50,000 in COIF Charities Ethical Investment Fund Accumulation Units. At the year end this investment was held at the bid market value, which gave rise to a loss of £4,854 in the Statement of Financial Activities for 2022, and a fair value of £45,179 at 31st December 2022.

8. Debtors

	2022	2021
	£	£
Trade debtors	838	1,403
Other debtors	2,907	5,669
Accrued income- interest	466	300
	<u>4,211</u>	<u>7,372</u>

9. Creditors

Amounts falling due within one year:	2022	2021
	£	£
Accruals for grants payable	22,498	21,017
Accruals for publication and other costs	17,790	11,046
Deferred income - prepaid subscriptions	8,495	11,912
Deferred income - other	365	100
	<u>49,148</u>	<u>44,075</u>



Notes to the Accounts for the year ended 31 December 2022

10. Analysis of net assets between funds

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2022 £
Fixed Assets: Investments	45,179	-	-	45,179
Cash	19,489	85,153	139,096	243,738
Current assets excluding cash	4,481	-	438	4,919
Creditors: Amounts falling due within one year	(26,400)	(3,000)	(19,748)	(49,148)
	42,749	82,153	119,786	244,688

Prior year comparatives:-

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £
Fixed Assets: Investments	50,033	-	-	50,033
Cash	9,413	90,968	145,972	246,353
Current assets excluding cash	6,263	241	1,335	7,839
Creditors: Amounts falling due within one year	(22,008)	(3,000)	(19,067)	(44,075)
	43,701	88,209	128,240	260,150

11. Movement in Funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2022 £
Accumulated Fund	43,701	35,294	(36,496)	250	42,749
Bertram Smythies Memorial Fund	88,209	-	(6,056)	-	82,153
Conservation Fund	100,562	7,083	(21,031)	1,100	87,714
OBC-March Conservation Fund	-	20,578	(9,485)	-	11,093
Migratory Shorebirds Fund	24,394	-	(7,009)	-	17,385
Honorary Membership Fund	3,284	1,660	-	(1,350)	3,594
	260,150	64,615	(80,077)	-	244,688



Notes to the Accounts for the year ended 31 December 2022

Prior year comparatives:-

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Accumulated Fund	97,576	51,302	(31,557)	(73,620)	43,701
Bertram Smythies Memorial Fund	93,305	322	(5,418)	-	88,209
Conservation Fund	38,665	12,900	(26,003)	75,000	100,562
OBC-March Conservation Fund	308	14,072	(14,380)	-	-
Migratory Shorebirds Fund	96	31,450	(7,152)	-	24,394
Honorary Membership Fund	3,264	1,400	-	(1,380)	3,284
	233,214	111,446	(84,510)	-	260,150

Bertram Smythies Memorial Fund

This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

Conservation Fund

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. A transfer of £1,100 was made in 2022 from the Accumulated Fund (2021- £75,000) representing sums raised from the sales of leech socks and other garments, together with the Club's publications. The transfer in 2021 included legacies received by the Club in 2020 and 2021.

OBC-March Conservation Fund

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

Migratory Shorebirds Fund

This Fund was formerly the Spoon-billed Sandpiper Fund, set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. As a result of a £30,000 donation received in January 2021 specifically to conserve migratory shorebirds the fund has been renamed and is focused on, but now not restricted to, the conservation of the Spoon-billed Sandpiper.

Honorary Membership Fund

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,350 was made in 2022 to the Accumulated Fund (2021- £1,380).



Notes to the Accounts for the year ended 31 December 2022

12. Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £
Income from:					
<u>Donations and legacies</u>					
Donations and legacies from members		10,772	-	45,255	56,027
Gift Aid tax refund		-	-	195	195
Donations from foundations		-	-	14,072	14,072
<u>Other trading activities</u>					
Sales of goods and sales commissions		4,687	-	-	4,687
Fundraising events		-	-	-	-
<u>Charitable activities</u>					
Subscriptions	1(b)	29,372	-	-	29,372
Gift Aid tax refund		2,547	-	-	2,547
Sales of publications		1,188	32	-	1,220
Advertising income from <i>BirdingASIA</i>		2,227	-	-	2,227
Donations from Corporate Sponsors		-	-	300	300
<u>Investments</u>					
Bank interest		476	290	-	766
Total		51,269	322	59,822	111,413
Expenditure on:					
<u>Raising funds</u>					
Cost of sales- goods		1,118	-	-	1,118
Raffle costs		-	-	20	20
<u>Charitable activities</u>					
Conservation Fund grants		-	-	40,051	40,051
Conservation project costs	2	-	5,418	7,152	12,570
Cost of production- <i>BirdingASIA</i>		11,688	-	-	11,688
Cost of production- <i>JAO</i>		4,346	-	-	4,346
<u>Support costs</u>					
Postage, meeting & other support costs	3	13,593	-	-	13,593
Bank charges and interest		823	-	312	1,135
Bank Account provisions		9	-	-	9
Exchange differences	1(e)	(20)	-	-	(20)
Total		31,557	5,418	47,535	84,510
Net gains on investments		33	-	-	33
Net income		19,745	(5,096)	12,287	26,936
Transfers between funds		(73,620)	-	73,620	-
Net movement in funds		(53,875)	(5,096)	85,907	26,936
Total funds brought forward		97,576	93,305	42,333	233,214
Total funds carried forward		43,701	88,209	128,240	260,150

Accounts

ORIENTAL BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2021



Oriental Bird Club, P.O. Box 324, Bedford MK42 OWG, UK

Registered Charity in England and Wales No. 297242

Email: mail@orientalbirdclub.org

Website: www.orientalbirdclub.org



Trustees Annual Report

Reference and administrative details

Name of charity:	Oriental Bird Club (OBC)
Charity registration number:	297242
Mailing address:	P.O. Box 324, Bedford MK42 OWG, United Kingdom
Principal bankers:	Lloyds Bank plc 3 King Street Saffron Walden Essex CB10 1HF
Independent examiner:	Frances Clark FCA CTA Keswick Accountants Appleside, 4 Leonard Street, Keswick Cumbria, CA12 4EJ

Trustees

The trustees (members of the Club Council) serving during the year and since the year end were as follows:

Alex Berryman	Chairman, Publications Committee (resigned 16 th January 2021)
Jess Borer	Membership (co-opted 17 th April 2021, elected 18 th September 2021)
Russell Childs	Secretary
Sayam Chowdhury	Conservation
Mike Edgecombe	Treasurer & Meetings (resigned 18 th September 2021)
Vivian Fu	Campaigns
Chris Gooddie	Chair (Promotions Officer until appointed Chair 18 th September 2021)
John Gregory	Treasurer (Chair until appointed Treasurer 18 th September 2021)
Paul Insua-Cao	Chair, Conservation Committee
Tim Loseby	Photographic Editor
Drew Lyness	Social Media
Simon Roddis	Publications Committee (resigned September 18 th , 2021)
Billy Rodger	Sales
Richard Thomas	Internet
Richard Webb	Promotions (co-opted 17 th April 2021, elected 18 th September 2021)
Ding Li Yong	International Liaison



Structure, governance and management

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

A Council, who constitute the trustees of the charity, is elected annually from among the members to manage the affairs of the Club. The Club Council on 24th September 2022, when these Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 18th September 2021. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years, unless appointed to a specific role by Council.

Council meets at least four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications; the *Journal of Asian Ornithology* and *BirdingASIA*. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of conservation and conservation awareness projects and is chaired by a Council member. It assesses applications for the Conservation Fund, OBC-March Conservation Fund, Migratory Shorebirds Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval by Council. The OBC is fortunate to have a network of Country Representatives and Conservation Officers; where relevant, their advice is sought on grant applications.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of trustees, the structure, governance and management of the Club and its recent financial performance.

Objectives and activities

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

- (a) acts as a forum for persons interested in Oriental birds by holding regular meetings, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.
- (b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of the *Journal of Asian Ornithology* (formerly *Forktail*).



(c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.

(d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, *BirdingASIA*, in June and December each year, plus one issue of the *Journal of Asian Ornithology* each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the Global Birdfair in Rutland, and operates a website in order to promote itself and its objectives.

Grant-making

In 2021 the conservation-related activities of the Club were operated through three restricted funds: the Conservation Fund, the OBC-March Conservation Fund and the Migratory Shorebirds Fund. In addition, there is one designated fund: the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Committee have broadened the types and levels of grants that the Club makes through the Conservation Fund. We now have three award levels:

- **Seed Grants** of up to £1,000. Seed grants are aimed at fast track low-risk projects where individuals might struggle with the administration of the grant-giving process. The Conservation Committee is authorized to spend £5,000 per annum on seed grants without recourse to further approval from Council. This is subject to annual budgeting. In 2021 £1,000 was budgeted for seed grants and it remains at that level for 2022. All such grants are notified at Council meetings. In 2021 the Club spent £200 on seed-funding.
- **Small Grants** are our most used funding type and have a maximum of £3,000 per grant. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. Most of these are funded through an open process inviting applications by fixed deadlines twice a year. In 2021 the OBC's funding priorities were refined, continuing to prioritise grants to nationals of the region and globally threatened birds, but with more emphasis on projects with potential conservation impact.
- **Larger Awards** are occasionally given by the Club and usually between £3,000 and £10,000. This is on an ad-hoc basis based on circumstances. In 2021 the Club provided three large grants for projects in Java, Indonesia. In 2020, the Club established a partnership with the Asian Species Action Partnership (ASAP), which is part of the International Union for the Conservation of Nature (IUCN), through which we co-funded important projects for Critically Endangered bird species.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.



The Migratory Shorebirds Fund replaces the Spoon-billed Sandpiper Fund and was established with a £30,000 donation specifically for this purpose, focused on, but not restricted to, conservation of the Spoon-billed Sandpiper. Grants for migratory shorebirds are administered on a rolling basis by a Shorebirds Group of Council members with experience in the field. In 2021, two special awards of about £2,000 were given for young conservation scientists conducting research on shorebirds.

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species, 'www.iucnredlist.org', as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.

Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives, Conservation Officers, and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal *Forktail* and bulletin *BirdingASIA* have been made freely available online. Since 2002 the Club had operated an image database, which had become an extremely valuable resource for our members, academics and anyone interested in Oriental birds. In 2021 the database was transferred to the Macaulay Institute thus guaranteeing that the database is now preserved on a global database with access to far more users than solely OBC members. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.



Achievements and performance

During 2021 the Covid-19 pandemic continued to impact the club. In addition, many bird species in the Oriental region have continued to come under pressure. Loss of personal revenues for many rural Oriental residents meant a return to hunting, and a lack of policing within the region due to restriction of movement during the pandemic has undoubtedly contributed to local hunting pressures in many areas. The Club's donor income has continued to fall as a direct result of the decrease in business for tour operators who form a large part of our donor income. Two of the Club's corporate sponsors ceased trading during the year, and the Club offered a sponsorship holiday to all eco-tourism corporate sponsors throughout the year. Unfortunately, the post-pandemic global recovery has been slower than hoped, and it looks as if the re-opening to eco-tourists will probably not happen until late in 2022 or even 2023 in many cases. Happily, a new corporate sponsor has been added, optics retailer Cley Spy; they have been providing a steady stream of second-hand optics which the club has sent out to the region for use within conservation projects.

Membership of the Club stood at 1,671 on 31st December 2021 (2020- 1,751), a decrease of 80. Included in this total were 138 Honorary Members (2020- 142). Despite this decrease in membership, subscription income increased by 8% as the new membership rates and options introduced in 2020 settled in. The gradual decline in membership is not unique to the Club.

The value of Gift Aid tax refunds from UK subscriptions and donations was £2,742 (2020 - £2643). The 2021 claim includes an amount for under-accrued income for 2020. This continues to be a vital additional income source.

OBC's publications continue to improve. New editor Frank Rheindt has brought the Club's scientific publication *Forktail* back on schedule after many years in arrears, and the planned change of name from *Forktail* to '*The Journal of Asian Ornithology*' has been successfully completed. The name change helps communicate journal content, conveying that the journal contains the most recent Asian studies on ornithological matters ranging from ecology to conservation. The new title is aimed to help our journal establish itself as the major outlet for Asian ornithological research, and the name change will make it a more attractive choice for young and aspiring ornithologists to publish their research with us. In addition, our new publications editor Alex Berryman has breathed new life into the Club's other publication, the twice-annual *BirdingASIA*, with a number of content-based and stylistic improvements. *BirdingASIA* has also now been returned to shipping on a timely basis.

In the last few years the Club has been focussing on improving its conservation team, and on building stronger relationships with other conservation bodies. The new conservation team ably headed up by Paul Insua-Cao has overseen a significant increase in spending on a widening range of conservation projects. The Conservation Subcommittee meets monthly to oversee this activity, and present to OBC Council to finalise and authorise project grants. The Club now actively and regularly liaises with the three other regional bird clubs (African Bird Club ABC, Neotropical Bird Club NBC and Ornithological Society of the Middle East OSME). In addition, OBC now works more closely with BirdLife International, the Asian Species Action Partnership ASAP, and the World Pheasant Association WPA. Our partnerships with the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) continue. The Club's conservation focus has been refined, to concentrate efforts to protect threatened species within the region, especially shorebirds and songbirds.



Council awarded 17 (2020 – 23) conservation grants during the year working in nine countries, including:

- Two seed grants
- One ASAP co-funded project to survey for the Javan Blue-banded Kingfisher, funded through the Bertram Smythies Memorial Fund
- Two large grants on Java, Indonesia:
 - to conduct research and identify conservation actions for a Critically Endangered sub-species of the Black-winged Myna in Alas Purwo National Park; and
 - bird and habitat conservation through community development at Jatimulyo village.
- Three grants from the Migratory Shorebirds Fund including two for young conservation scientists in Bangladesh and Sri Lanka.
- Eight small grants through our bi-annual funding rounds
- One special award for the Philippine Hawk-eagle as a follow-up to an earlier project.

Five of the grants were funded from the March Conservation Fund, including the two large grants and three small grants.

The work done and results of recent grant awards are documented in *BirdingASIA*.

During 2021, the Club received a legacy of £30,000 from the mother of Dr. Nigel Clark for the purpose of the conservation of migratory shorebirds. This led to the establishment of the Migratory Shorebirds Fund and a sub-group of Council members to manage the fund.

The Club received a further donation of \$20,000 (2020- \$20,000) from the March Conservation Fund in the USA. This money is remitted to us by means of a grant from the Tides Foundation. We hope to continue to work with March Conservation Fund on an annual basis and they have funded us again in 2021, our thanks go to them for their generous support. At the end of the year, the Club received a personal donation of \$5,000 from, Ivan Samuels, the Executive Director of the March Conservation Fund to co-fund a project for a sub-species of the Black-winged Myna, for which we are especially grateful.

Council has discussed the levels of funds that we are holding in low interest-bearing accounts. This is significantly more than our reserves policy requires. With a new Conservation Committee chair now in place and with new volunteers to the team, Council hopes to significantly increase the number of grants awarded. This started in 2020 and will probably level off after 2022. The aim is to put the money where it can best be used without putting the Club's overall finances under strain.



Financial Review

The Club generated an overall surplus of £26,936 for the year (2020- surplus of £21,661). Total reserves at 31st December 2021 were £260,150, of which £131,910 were unrestricted reserves.

The Accumulated Fund generated a surplus of £19,745 (2020- £60,035). Of this total, £10,772 arose from the receipt of a legacy from Thomas Smith. In the prior year a significant legacy of £59,668 was also received from member Michael Corkett. Council have agreed that both of these legacies should benefit the Club's conservation work and have approved a transfer of £75,000 to the Conservation Fund.

Subscription income increased by 8% as the new membership rates, launched last year, bedded in.

The two editions of *BirdingASIA* were 128 pages each, slightly smaller than last year (2020- 160 and 144 pages) and, as a consequence, costs decreased by 6%. The *Journal of Asian Ornithology* 37 was of a similar size to last year's *Forktail* 36, however costs were 4% higher. Overall, publication costs fell by 3%. Postage costs reduced by 15% partly as a result of the decreased size of *BirdingASIA* but also because more members took up the new Digital Only membership option.

The Club's finances continued to be impacted by the Covid-19 pandemic, although to a much lesser extent than last year. Income from *BirdingASIA* advertising increase by 60%, back to pre-pandemic levels. The sale of goods and publications increased five-fold despite the continued cancellation of the British Birdfair. However, income to the Conservation Fund was adversely affected, as described below.

Following the move towards Digital membership and online membership renewal the Club has reorganised its overseas bank accounts. During 2021 the only remaining overseas account accepting subscriptions was Club's account in the USA. The account had a balance of £1,245 at year-end and gave rise to an exchange rate gain of £20 in the year. The balance was transferred to the UK in early 2022 and the account closed.

Bank interest of £766 (2020- £1,715) has been recognised in the year, the majority of which is income on the Club's £85,000 one-year deposit with Shawbrook Bank (invested via the Charities Aid Foundation). This paid 1.4% until it was renewed at 0.45% in March 2021. Most of the remaining cash is held in the Club's Lloyds Bank deposit account, with £10,000 held in a National Savings & Investments account.

As described in last year's Annual Report, the Club reviewed its investment options during 2021 in the light of the likely continuation of low interest rates in the medium term. After taking legal and investment advice the Chair and Treasurer worked with CCLA Investment Management to invest in a Charities Ethical Investment Fund (COIF). A deposit of £50,000, approximately a fifth of the Club's reserves, was made in December 2021 for a minimum period of three years to be reviewed annually.

After transfers between reserves, including the £75,000 transfer to the Conservation Fund described above, the Accumulated Fund had a balance of £43,701 (2020- £97,576) at the year-end.

The Bertram Smythies Memorial Fund, an unrestricted designated fund, generated a deficit for the year of £5,096 (2020- deficit of £16,685) and had a balance of £88,209 at 31st December 2021.



The deficit was the result of the grant awarded, described above, totaling £5,418, partly offset by the interest earned on the fund balance.

The Conservation Fund showed a deficit before transfers for the year of £13,103 (2020- deficit of £15,753). Income was £12,900 (2020- £8,076), with an increase in donations from our members. As a result of the Covid-19 pandemic income from fundraising events and from our Corporate Sponsors continued to be minimal.

Council approved the transfer of £75,000 to the Conservation Fund from the Accumulated Fund (2020- £1,400), representing legacies received by the Club in 2020 and 2021 as well as sums raised from the sales of leech socks and other garments in 2021, together with the Club's publications.

A total of £25,671 (2020- £23,494) was awarded in grants from the Conservation Fund which had a balance of £100,562 at the year-end.

Further funding of \$20,000 or £14,072 (2020- £15,678) for our conservation work was received via the Tides Foundation from the March Conservation Fund. This enabled £14,380 (2020- £22,484) to be awarded in grants from the OBC-March Conservation Fund. The fund showed a deficit for the year of £308 (2020- deficit of £6,806) and a year-end balance of zero as the 2021 funding was fully spent in the year.

The Migratory Shorebirds Fund, formerly the Spoon-billed Sandpiper Fund, received a £30,000 donation in the year with £1,450 generated in donations from members following a Spoon-billed Sandpiper webinar. Three grants, totaling £7,152, were awarded, and are described in note 2 below. The fund showed a surplus of £24,298 and a year-end balance of £24,394.

The membership at 31st December 2021 included 138 (2020- 142) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Supporting Members and Business Supporters raised £1,400 (2020- £870) in donations. The Honorary Membership Fund showed a surplus for the year of £20 (2020- deficit of £550) and a year-end balance of £3,284.

Under the provisions of the Charities Act 2011, due to the size of the Club, a full audit is not required. However, an independent examination is required under the Act and under the Club's constitution.

Risk Management

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit, and the workload falls on a small group of highly committed individuals.

The Club was successful in the last two years in recruiting a number of new trustees, which enabled some long-standing Council members to step aside. In addition, the Club is supported by a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.



The Covid-19 pandemic has impacted the Club, with face-to-face meetings cancelled during both 2020 and 2021. This has reduced income from some sources, as described above, but resulted in savings in meeting costs. The Club responded, as have many other charities, by moving meetings online and running a series of successful webinars. It is hoped that income from our sponsors, most of whom are bird tour companies or operate in the eco-tourism sector, will begin to recover as overseas travel becomes possible again.

The Club is fortunate that the Bertram Smythies bequest, together with other unrestricted reserves accumulated over the life of the charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the short-term impacts of the disruption caused by Covid-19. At this time Council envisages that its reserves will enable all the Club's activities to continue, where Covid-19 restrictions allow, for the foreseeable future.

The Club has been fortunate during 2020 and 2021 to receive two substantial legacies. As the impact of the Covid-19 pandemic has begun to decline Council felt able to approve the transfer these legacies into the restricted Conservation Fund in order to maintain and expand the conservation grants the Club is able to award.

In common with many other organisations the Club has implemented plans to make its publications available online in a digital format. New membership options were launched in 2020 and subscription rates revised. Whilst Council envisages this will result in membership growth in the medium-term, particularly in Asia, there was a risk that the disruption would lead to a fall in membership in the short-term. Additional efforts were made during 2021 to promote OBC membership, although face-to-face meetings with potential members were impossible due to the Covid-19 pandemic. The focus on membership recruitment has continued during 2022, where possible.

Reserves policy

Following the guidance issued by the Charity Commission on 'charities' reserves' the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of *BirdingASIA* and one issue of the *Journal of Asian Ornithology*, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. The accounts detail the reserves balance on each of the six funds at 31st December 2021.



Future plans

The Club is still seeing a gradual reduction in paying members; the same long-term trends of an ageing member profile and low membership take-up within the region persist. This mirrors the patterns experienced by all other national and regional clubs in the sector with whom we have consulted. Council is constantly looking for new and innovative ways to approach these issues, focussing in particular on the Club's presence on social media platforms and webinars. OBC recently expanded its social media team from one individual to five people, in order to better publicise the Club's activities and to more effectively drive revenue streams. The Club already carried out its first 'ZOOM' webinars in 2021 and plan to hold at least four webinars per year going forward. We hope that this will form a modest but reliable revenue stream in future. We are testing various fund-raising options, for example advertising a minimum suggested donation for attendees. Once the post-pandemic status allows physical meetings again, we plan to hold at least one physical Council meeting, and the AGM will be open to all members to physically attend in person if they wish. Building on the success of our virtual AGM in 2020 and having discovered the benefits of live streaming these meetings, we will aim to live stream the AGM every year so that international members may also attend without having to physically travel to the UK. We will also look to attract younger members by attending the 'MigFest' event at Spurn Point in Autumn 2022 and will sponsor the Spurn Young Birdwatcher of the Year Award. During 2021 the club also launched its Legacy Program, which has already started to bear fruit. Lastly, in 2022 the British Birdfair will return to a new location close to the original site at Rutland Water. Whilst this is likely to be a smaller scale event than in former years, it should nonetheless, provide a welcome opportunity to increase sales and donor revenues.

Following significant operational issues, in 2020 members of Council negotiated a deal with the Macaulay Institute to incorporate the OBC's Oriental Bird Image database ('OBI') into their growing and well-resourced global avian photograph database. The successful transfer was completed in 2021 and is now working well, providing increased brand awareness for the Club. There are added club benefits to the relationship with Macaulay. The club has now built a relationship with Cornell and has been offered member discounts to sign up for their much acclaimed 'Birds of the World' website. We also see some synergies with them in helping to promote OBC on a worldwide scale and it is the Club's intention to start to monetise this relationship during 2022 and beyond. We have also agreed to preserve the existing database in a 'frozen' state for the continued reference of OBC members and supporters.

In terms of Council personnel, OBC had traditional been run solely by UK residents, almost all of whom were men. The Club's vision is that within ten years we will have substantially altered the Club's Council membership to include more Asian nationals based in the region, and to represent a more balanced gender ratio. By the start of 2022 OBC Council had welcomed three new Asian national Council members and two female Councillors, an encouraging trend which we aim to continue in future years.



Statement of Trustee's responsibilities

Law applicable to charities in England and Wales requires Council, as trustees, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of charity and ensure that the financial statements comply with applicable law, accounting standards and the Charities SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Council on 19th August 2022 and signed on its behalf by:

Chris Gooddie
Chairman

John Gregory
Treasurer



Independent Examiner's report to Council

I report on the accounts of the Oriental Bird Club for the year ended 31st December 2021, which are set out on pages 13 to 20. This report is made solely to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described above, you are responsible as the charity's trustees for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Frances Clark FCA CTA

Keswick, Cumbria



Statement of Financial Activities for the year ended 31 December 2021

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:						
<u>Donations and legacies</u>						
Donations and legacies from members		10,772	-	45,255	56,027	66,072
Gift Aid tax refund		-	-	195	195	1,140
Donations from foundations		-	-	14,072	14,072	15,678
<u>Other trading activities</u>						
Sales of goods and sales commissions		4,687	-	-	4,687	808
Fundraising events		-	-	-	-	802
<u>Charitable activities</u>						
Subscriptions	1(b)	29,372	-	-	29,372	27,194
Gift Aid tax refund		2,547	-	-	2,547	1,503
Sales of publications		1,188	32	-	1,220	939
Advertising income from <i>BirdingASIA</i>		2,227	-	-	2,227	1,376
Donations from Corporate Sponsors		-	-	300	300	600
<u>Investments</u>						
Bank interest		476	290	-	766	1,715
Total		51,269	322	59,822	111,413	117,827
Expenditure on:						
<u>Raising funds</u>						
Cost of sales- goods		1,118	-	-	1,118	77
Raffle costs		-	-	20	20	20
<u>Charitable activities</u>						
Conservation Fund grants		-	-	40,051	40,051	45,978
Conservation project costs	2	-	5,418	7,152	12,570	17,328
Cost of production- <i>BirdingASIA</i>		11,688	-	-	11,688	12,409
Cost of production- <i>JAO</i>		4,346	-	-	4,346	4,170
<u>Support costs</u>						
Postage, meeting & other support costs	3	13,593	-	-	13,593	14,805
Bank charges and interest		823	-	312	1,135	1,022
Bank Account provisions		9	-	-	9	51
Exchange differences	1(e)	(20)	-	-	(20)	306
Total		31,557	5,418	47,535	84,510	96,166
Net gains on investments		33	-	-	33	-
Net income		19,745	(5,096)	12,287	26,936	21,661
Transfers between funds		(73,620)	-	73,620	-	-
Net movement in funds		(53,875)	(5,096)	85,907	26,936	21,661
Total funds brought forward		97,576	93,305	42,333	233,214	211,553
Total funds carried forward		43,701	88,209	128,240	260,150	233,214

The notes on pages 15 to 20 form part of these accounts.



Balance Sheet as at 31 December 2021

	Notes	31 December 2021 £	31 December 2020 £
Fixed assets:			
Investments	7	50,033	-
Current assets:			
Stocks		467	429
Debtors	8	7,372	4,809
Cash		246,353	286,181
Total current assets		254,192	291,419
Liabilities:			
Creditors: Amounts falling due within one year	9	(44,075)	(58,205)
Net current assets		210,117	233,214
Net assets		260,150	233,214
The funds of the charity:			
Unrestricted Accumulated Fund	10,11	43,701	97,576
Unrestricted Designated Fund	10,11	88,209	93,305
Restricted Funds	10,11	128,240	42,333
		260,150	233,214

Approved by Council on 19th August 2022 and signed on its behalf by:

Chris Gooddie
Chairman

John Gregory
Treasurer

The notes on pages 15 to 20 form part of these accounts.



Notes to the Accounts for the year ended 31 December 2021

1. Accounting policies

(a) Basis of preparation of the accounts

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

(b) Subscription income

Subscription income is credited to the Statement of Financial Activities in the period to which it relates. Subscriptions received in advance are carried forward as deferred income in the balance sheet under the heading of Deferred income- prepaid subscriptions. Lifetime subscriptions are recorded as donations.

(c) Financial Instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments and are held on the balance sheet at transaction value.

Investments are held at fair value at the balance sheet date, with gains and losses recognised in the Statement of Financial Activities.

(d) Stocks

Stocks of leech socks, T-shirts and other garments are valued at the lower of cost and net realisable value. No value is placed on the remaining stocks of the Club's publications.

(e) Exchange rates

The Club had one overseas bank account in its name in the USA. This account was closed and monies transferred to the UK in February 2022. In the balance sheet, the foreign currency bank balances have been translated into sterling at the exchange rate at the end of the year. Foreign currency receipts and payments have been converted into sterling at the average rate for the year.

(f) Income

Donations and grants receivable are brought into the accounts on receipt or when receivable, where the Charity has certainty of receipt. Income is deferred only when:

- The charity has still to fulfil significant conditions before becoming entitled to the income; or
- The donor has specified that the income is to be expended in a future period.

Other income is accounted for on an accruals basis, as far as it is prudent to do so.

(g) Expenditure



All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. Expenditure on grants is recorded following unconditional approval by Council and communication to the grant recipient. Costs have been directly attributed to one of the functional categories in the Statement of Financial Activities.

Notes to the Accounts for the year ended 31 December 2021

2. Conservation project costs

	2021	2020
	£	£
Bertram Smythies Memorial Fund projects		
In search of Javan Blue-banded Kingfisher, Central Java, Indonesia (Imam Taufiqurrahman)	5,418	10,000
Management of shorebird habitat for Spoon-billed Sandpiper, Thailand (Bird Conservation Society of Thailand)	-	10,000
Education to Save the Christmas Frigatebird in Jakarta Bay, Indonesia (Seabirds Indonesia)	-	7,328
Migratory Shorebirds Fund projects		
To save the only freshwater lake in a migratory mega hotspot, Sri Lanka (Gayomini Panagoda)	2,056	-
Shorebird surveys at Teknaf peninsular, Bangladesh (Shoeb Ali)	1,821	-
Engaging local conservation groups in the Gulf of Mottama, Myanmar (Min Thiha Zaw)	3,275	-
	<u>12,570</u>	<u>27,328</u>

3. Support costs

Support costs have not been allocated to activity categories within the Statement of Financial Activities; however, the table below provides such an allocation. The most significant costs are postage costs, the majority of which are incurred in mailing the Club's publications to members and have been allocated on an actual basis. Other costs have been allocated on an actual basis where possible; otherwise, they have been apportioned on the basis of estimated usage.



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	Raising funds	Charitable activities	Governance	Total 2021	Total 2020
	£	£	£	£	£
Postage and mailing	474	10,884	180	11,538	13,650
Stationery and photocopy costs	13	13	7	33	16
Publicity and website costs	352	237	67	656	513
Meeting costs	168	393	281	842	132
Insurance	104	52	18	174	174
Independent examiner's fee	-	-	350	350	320
	<u>1,111</u>	<u>11,579</u>	<u>903</u>	<u>13,593</u>	<u>14,805</u>

Notes to the Accounts for the year ended 31 December 2021

4. Trustees

No remuneration was paid or payable out of OBC funds directly or indirectly to any Council member or to any person or persons known to be connected with them.

Five Council members have been reimbursed the cost of purchases made and expenses incurred on behalf of the Club, in respect of meeting costs, website hosting and maintenance costs, postage and stationery.

5. Employees

The charity has no paid employees.

6. Taxation

The Club is a registered charity, and it is considered that its activities and relationships are such that no corporation taxation liability will arise.

7. Fixed Asset Investments

During the year the Club invested £50,000 in COIF Charities Ethical Investment Fund Accumulation Units. At the year end this investment was held at the bid market value, which gave rise to a gain of £33 in the Statement of Financial Activities, and a fair value of £55,033.

8. Debtors



Annual Report and Accounts Year ended 31 December 2021

	2021 £	2020 £
Trade debtors	1,403	923
Other debtors	5,669	2,798
Accrued income- interest	300	1,088
	<u>7,372</u>	<u>4,809</u>

9. Creditors

Amounts falling due within one year:	2021 £	2020 £
Accruals for grants payable	21,017	21,698
Accruals for publication and other costs	11,046	19,826
Deferred income - prepaid subscriptions	11,912	16,681
Deferred income - other	100	-
	<u>44,075</u>	<u>58,205</u>

Notes to the Accounts for the year ended 31 December 2021

10. Analysis of net assets between funds

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £
Fixed Assets: Investments	50,033	-	-	50,033
Cash	9,413	90,968	145,972	246,353
Current assets excluding cash	6,263	241	1,335	7,839
Creditors: Amounts falling due within one year	(22,008)	(3,000)	(19,067)	(44,075)
	<u>43,701</u>	<u>88,209</u>	<u>128,240</u>	<u>260,150</u>

Prior year comparatives:-



Annual Report and Accounts Year ended 31 December 2021

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £
Cash	129,424	95,646	61,111	286,181
Current assets excluding cash	3,439	659	1,140	5,238
Creditors: Amounts falling due within one year	(35,287)	(3,000)	(19,918)	(58,205)
	<u>97,576</u>	<u>93,305</u>	<u>42,333</u>	<u>233,214</u>

11. Movement in Funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Accumulated Fund	97,576	51,302	(31,557)	(73,620)	43,701
Bertram Smythies Memorial Fund	93,305	322	(5,418)	-	88,209
Conservation Fund	38,665	12,900	(26,003)	75,000	100,562
OBC-March Conservation Fund	308	14,072	(14,380)	-	-
Migratory Shorebirds Fund	96	31,450	(7,152)	-	24,394
Honorary Membership Fund	3,264	1,400	-	(1,380)	3,284
	<u>233,214</u>	<u>111,446</u>	<u>(84,510)</u>	<u>-</u>	<u>260,150</u>

Notes to the Accounts for the year ended 31 December 2021

Prior year comparatives:-

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Accumulated Fund	37,521	92,510	(32,475)	20	97,576
Bertram Smythies Memorial Fund	109,990	693	(17,378)	-	93,305
Conservation Fund	53,018	8,076	(23,829)	1,400	38,665
OBC-March Conservation Fund	7,114	15,678	(22,484)	-	308
Migratory Shorebirds Fund	96	-	-	-	96
Honorary Membership Fund	3,814	870	-	(1,420)	3,264
	<u>211,553</u>	<u>117,827</u>	<u>(96,166)</u>	<u>-</u>	<u>233,214</u>

Bertram Smythies Memorial Fund



This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

Conservation Fund

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. A transfer of £75,000 was made in 2021 from the Accumulated Fund (2020- £1,400) representing legacies received by the Club in 2020 and 2021 as well as sums raised from the sales of leech socks and other garments in 2021, together with the Club's publications.

OBC-March Conservation Fund

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

Migratory Shorebirds Fund

This Fund was formerly the Spoon-billed Sandpiper Fund, set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. As a result of a £30,000 donation received in January 2021 specifically to conserve migratory shorebirds the fund has been renamed and is focused on, but now not restricted to, the conservation of the Spoon-billed Sandpiper.

Honorary Membership Fund

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,380 was made in 2021 to the Accumulated Fund (2020- £1,420).

Notes to the Accounts for the year ended 31 December 2021

12. Statement of Financial Activities for the year ended 31 December 2020



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Year ended 31 December 2021

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £
Income from:					
<u>Donations and legacies</u>					
Donations and legacies from members		59,668	-	6,404	66,072
Gift Aid tax refund		-	-	1,140	1,140
Donations from foundations		-	-	15,678	15,678
<u>Other trading activities</u>					
Sales of goods and sales commissions		808	-	-	808
Fundraising events		-	-	802	802
<u>Charitable activities</u>					
Subscriptions	1(b)	27,194	-	-	27,194
Gift Aid tax refund		1,503	-	-	1,503
Sales of publications		905	34	-	939
Advertising income from <i>BirdingASIA</i>		1,376	-	-	1,376
Donations from Corporate Sponsors		-	-	600	600
<u>Investments</u>					
Bank interest		1,056	659	-	1,715
Total		92,510	693	24,624	117,827
Expenditure on:					
<u>Raising funds</u>					
Cost of sales- goods		77	-	-	77
Raffle costs		-	-	20	20
<u>Charitable activities</u>					
Conservation Fund grants		-	-	45,978	45,978
Conservation project costs	2	-	17,328	-	17,328
Cost of production- <i>BirdingASIA</i>		12,409	-	-	12,409
Cost of production- <i>Forktail</i>		4,170	-	-	4,170
<u>Support costs</u>					
Postage, meeting & other support costs	3	14,805	-	-	14,805
Bank charges and interest		657	50	315	1,022
Indian Bank Account provision		51	-	-	51
Exchange differences	1(e)	306	-	-	306
Total		32,475	17,378	46,313	96,166
Net income		60,035	(16,685)	(21,689)	21,661
Transfers between funds		20	-	(20)	-
Net movement in funds		60,055	(16,685)	(21,709)	21,661
Total funds brought forward		37,521	109,990	64,042	211,553
Total funds carried forward		97,576	93,305	42,333	233,214

ORIENTAL BIRD CLUB

England & Wales - Charity number 297242

Accounts

ORIENTAL BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2020



Oriental Bird Club, P.O. Box 324, Bedford MK42 OWG, UK

Registered Charity in England and Wales No. 297242

Email: mail@orientalbirdclub.org

Website: www.orientalbirdclub.org



Trustees Annual Report

Reference and administrative details

Name of charity:	Oriental Bird Club (OBC)
Charity registration number:	297242
Mailing address:	P.O. Box 324, Bedford MK42 OWG, United Kingdom
Principal bankers:	Lloyds Bank plc 3 King Street Saffron Walden Essex CB10 1HF
Independent examiner:	Frances Clark FCA CTA Keswick Accountants Appleside, 4 Leonard Street, Keswick Cumbria, CA12 4EJ

Trustees

The trustees (members of the Club Council) serving during the year and since the year end were as follows:

Alex Berryman	Chairman, Publications Committee	(resigned 16 th January 2021)
Jess Borer	Membership	(co-opted 17 th April 2021)
David Buckingham		(resigned 19 th September 2020)
Russell Childs	Secretary	(elected 19 th September 2020)
Sayam Chowdhury	Conservation	(elected 19 th September 2020)
Mike Edgecombe	Treasurer & Meetings	
Vivian Fu	Campaigns	(elected 19 th September 2020)
Chris Gooddie	Vice Chair	
John Gregory	Chair	
Paul Insua-Cao	Chair, Conservation Committee	(elected 19 th September 2020)
Tim Loseby	Photographic Editor	
Drew Lyness	Social Media	
Simon Roddis	Publications Committee	
Billy Rodger	Sales	
Tony Sawbridge		(resigned 19 th September 2020)
Jo Thomas		(resigned 19 th September 2020)
Richard Thomas	Internet	
Lisa Whiffin		(resigned 11 th January 2020)
Richard Webb	Promotions	(co-opted 17 th April 2021)
Ding Li Yong	International Liaison	



Structure, governance and management

The Oriental Bird Club (OBC) is a charity registered with the UK Charity Commission (no. 297242). It was formed with an agreed constitution in 1985. Membership of the Club is open to all, subject to payment of the appropriate subscription.

A Council, who constitute the trustees of the charity, is elected annually from among the members to manage the affairs of the Club. The Club Council on 24th July 2021, when these Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 19th September 2020. The Club Constitution, revised in 2001, specifies that the Club should have a minimum of ten Council members and requires them to stand for election each year and each Executive Officer of Council (Chairman, Secretary and Treasurer) to relinquish that office after five years. No person without a specific role can serve on Council for more than two consecutive years, unless appointed to a specific role by Council.

Council meets at least four times each year and is responsible for making all decisions in relation to the Club's ongoing activities. Council is supported in its decision making by two sub-committees, the Publications Committee and the Conservation Committee. The Publications Committee comprises Council members and other individuals involved with the compilation, editing and production of the Club's publications *Forktail* and *BirdingASLA*. Council approves the size and content of each issue, based on recommendations from the Publications Committee, and approves a budget based on a written quotation.

The Conservation Committee comprises individuals with experience in the assessment and funding of conservation and conservation awareness projects and is chaired by a Council member. It assesses applications for Conservation Fund, the OBC-March Conservation Fund and Bertram Smythies Memorial Fund conservation project awards against an agreed set of criteria designed to measure their conservation value. Applications that satisfy the criteria are recommended for approval by Council. The OBC is fortunate to have a network of Country Representatives and Conservation Officers; where relevant, their advice is sought on grant applications.

Trustees are nominated by members and put forward for election by the membership at the next AGM. Where prospective trustees are nominated early in the calendar year they may be co-opted onto Council until formally elected at the next AGM. Often such co-opted Council members are initially given no specific role and this period serves as an induction period. Additional training is provided on the responsibilities of trustees, the structure, governance and management of the Club and its recent financial performance.

Objectives and activities

The object for which the Club has been established is to promote an interest in Oriental birds and their conservation for the benefit of the public. In furtherance of this object, the Club:

- (a) acts as a forum for persons interested in Oriental birds by holding regular meetings, providing an information service and publishing a bulletin keeping members informed of current developments in Oriental ornithology.
- (b) collates and makes available for public use material on Oriental birds and publishes a journal by the name of *Forktail*.



(c) works with and promotes the activities of other non-profit making organisations with similar aims within the region and any non-profit making international conservation bodies concerned with Oriental birds.

(d) encourages members to carry out conservation-orientated research on Oriental birds and their habitats.

The Club concentrates on the birds of the Oriental faunal region, with the addition of the areas to the north and east, embracing northern China, Mongolia, the Russian Far East, Japan and Korea. It also maintains an interest in those areas adjacent to this expanded Oriental Region.

The Club publishes two issues of its bulletin, *BirdingASIA*, in June and December each year, plus one issue of its journal *Forktail* each year. Members of the Club receive these publications. In addition, the Club holds meetings, attends other birdwatching related events, most importantly the British Birdfair at Rutland Water, and operates a website in order to promote itself and its objectives.

Grant-making

In 2020 the conservation-related activities of the Club are operated through three restricted funds; the Conservation Fund, the Spoon-billed Sandpiper Fund and the OBC-March Conservation Fund. In addition, there is one designated fund; the Bertram Smythies Memorial Fund (Smythies Fund).

The Conservation Committee have broadened the types and levels of grants that the Club makes through the Conservation Fund. We now have three award levels. Firstly, Seed Grants of up to £1,000. Seed grants are aimed at fast track low-risk projects and at where individuals might struggle with the administration of the grant-giving process. The Conservation Committee is authorized to spend £5,000 per annum without recourse to further approval from Council. This is subject to annual budgeting. In 2021 £1,000 has been budgeted for seed grants. All such grants are notified at Council meetings. In 2020 the Club spent £300 on seed-funding but hopes to find more of the right kind of projects in 2021. Secondly, Council approved an increase to the maximum level for our Small Grants. This has been our most used funding type since the club was formed. However, the monetary level has not kept pace with inflation. This maximum will now move up from £1,500 to £3,000. Small grants are targeted at projects involving the conservation of bird species (directly or indirectly) and conservation awareness projects. It continues to be the Club's policy to fund work carried out by Oriental nationals, wherever possible with an increasing focus on Vulnerable, Endangered and Critically Endangered species using IUCN Red List nomenclature. Together these are referred to as Globally Threatened species. Most of these are funded through an open process inviting applications by fixed deadlines twice a year. Finally, the Club will occasionally give Larger Awards, usually between £3,000 and £10,000. This is on an ad hoc basis based on circumstances. In 2020 for example the Club helped to prevent the closure of the Cikananga Songbird Breeding Centre in Java with interim larger grant funding until other donors were put in place to ensure the future of this vital facility.

The OBC-March Conservation Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects



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than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species. www.iucnredlist.org as a guide to species prioritisation. Other projects, including the publication of material on Oriental Birds, are undertaken when they clearly fit the Club's charitable objectives.

Volunteers

The OBC is run on an entirely voluntary basis by Council members and other members who take on specific non-Council tasks, for example our Country Representatives, Conservation Officers and the members of the Conservation Committee. It would be very difficult to quantify the cost of the work on a paid basis and so no estimate has been given. The Club is very grateful to all those who freely give up their time in running the Club's affairs.

Public benefit

In setting our objectives and planning our activities Council has given careful consideration to the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011. Council always ensures that the activities we undertake are in line with our charitable objectives.

In order to maximise the public benefit from our activities the Club sets lower subscription rates and operates an Honorary Membership Scheme to encourage membership and participation from within the Oriental region. Papers from past issues of the Club's journal *Forktail* have been made freely available online. Since 2002 the Club has operated an image database, which has become an extremely valuable resource for our members, academics and anyone interested in Oriental birds. Finally, when considering applications for grants from the Club's Conservation Fund or developing projects for the Smythies Fund, Council prioritises those projects with high conservation value, as described above, and which involve Oriental nationals in order to build capacity within the region.

Achievements and performance

Membership of the Club stood at 1,751 on 31st December 2020 (2019 – 1,799), a decrease of 48. Included in this total were 142 Honorary Members (2019– 159). Subscription income increased by 12% as new membership rate and options were launched in 2020 and subscription rates revised for the first time in 18 years.

The £15.00 subscription rate is retained for a Digital Only membership option, whilst a Digital and Print option is available for £20.00. In total eight different membership options are available, including a new £12.00 option for students and under-privileged individuals. The OBC website has been relaunched to support this, thanks to the dedication of the Club's Internet Officer, Richard Thomas. In parallel, the Club will be moving away from Standing Order payments to Direct Debit.

The value of Gift Aid tax refunds from UK subscriptions and donations was £2,643 (2019 - £2,935) and continues to be a vital additional income source.

The OBC publications continued to be produced to the same high standards as in prior years. In recent years the Club has experienced some delays in the publication of *Forktail*. A new editor, Professor Frank Rheindt, was appointed last year and he has brought the schedule back on track. Alex Berryman is newly appointed as Publications Editor and Chair of the Publications Committee



and now is Council's single point of contact for both *Forktail* and *BirdingASIA*. We expect both publications to be back on schedule by the end of 2021. The Club has moved its packaging to paper based and fully recycled. This is a little more expensive than polyethylene but is no doubt the right way to go for our members and the environment.

The Club has made the move to make its publications available online, in tandem with a revised subscription package. This aligns us with developments in academic publishing, as well as reducing our use of paper. Digital back issues of *BirdingASIA* and recent issues of *Forktail* are all now available for instant purchase through our website, while anything over 3 years old is available for free download.

Council hopes that once the changes described above have bedded in, and our publication once again become available within the membership year, the Club's membership will start to grow again, particularly within the Oriental region.

The Club received a significant legacy of £59,668 during 2020 from Michael Corkett. At the present time, with the Covid-19 pandemic impacting the Club's finances and the recent move to Digital membership, Council has taken the decision to retain this as part of our unrestricted Accumulated funds, rather than setting up a further designated fund.

The Club received donations from members and others exceeding £6,000 in total, which helped support the Conservation Fund and Honorary Membership Fund. However, the Covid-19 pandemic meant that The Grand Prize Draw and other fundraising events could not take place. Donations to the Conservation Fund totaling £600 were received from our Corporate Sponsors, significantly less than in previous years. However, most of our Corporate Sponsors are bird tour companies, or operate in the eco-tourism sector, and were therefore severely impacted by the Covid-19 pandemic. Indeed, Council recognised this as an issue early in 2020 and pro-actively contacted sponsors and where applicable offer a 'sponsorship holiday' for 2020. This will likely continue, albeit to a lesser extent, into 2021.

We received a further donation of \$20,000 (2019- \$20,000) from the March Conservation Fund in the USA. This money is remitted to us by means of a grant from the Tides Foundation. We hope to continue to work with March Conservation Fund on an annual basis and they have funded us again in 2021, our thanks go to them for their generous support.

Council has discussed the levels of funds that we are holding in low interest-bearing accounts. This is significantly more than our reserves policy requires. With a new Conservation Committee chair now in place and with new volunteers to the team, Council hopes to significantly increase the number of grants awarded. This started in 2020 and will probably level off after 2022. The aim is to put the money where it can best be used without putting the Club's overall finances under strain.

Council awarded 28 (2019 – 18) conservation grants during the year, including:

- We awarded funding of £10,000 from the Bertram Smythies Memorial Fund to the Bird Conservation Society of Thailand (BCST) to help develop habitat management capability for their recently purchased area of salt-pans at Pak Thale a critical site for shorebirds in Thailand, including wintering Spoon-billed Sandpiper, *Calidris pygmaea*.



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- An award of US\$10,000 was made to Seabirds Indonesia to produce a film documentary to help highlight the threats to the critically endangered Christmas Frigatebird *Fregata andrewsi* in Jakarta Bay, Indonesia. This was also funded by the Bertram Smythies Memorial Fund.
- Two awards of £1,500 funded by AEC. The first to Sutirtha Lahiri to establish acoustic monitoring of threatened birds in the floodplain grasslands of the Brahmaputra, north-east India. The second to Zheng Xi for a project aiming to safeguard a wintering population of Yellow-breasted Bunting *Emberiza aureola* in eastern Cambodia
- In addition, sixteen grants totaling over £20,000 were made from the Conservation Fund. Details of these can be found in *BirdingASIA*.
- Eight grants totaling over £22,000 were made from the OBC–March Conservation Fund. Details of these can be found in *BirdingASIA*.

The work done and results of recent grant awards are documented in *BirdingASIA*.

Financial Review

The Club generated an overall surplus of £21,661 for the year (2019- surplus of £4,144). Total reserves at 31st December 2020 were £233,214, of which £190,881 were unrestricted reserves.

The Accumulated Fund generated a surplus of £60,055 (2019- deficit of £2,356). The change compared to last year was the result of a significant legacy of £59,668 received from member Michael Corkett. Subscription income increased by 12% as the new membership rates were adopted, and postage costs reduced by 10% as some members took up the new Digital Only membership option.

The cost of *Forktail 36* was 38% higher than last year because it was a more typical 116 page issue, compared with the 66 page issue in 2019. The two editions of *BirdingASIA* were 160 and 144 pages (2019- 128 and 144 pages), and costs increased by 21% as a result and as the Club started to pay an editing fee as part as the package of changes to get our publications schedule back on track.

The Club's finances were impacted by the Covid-19 pandemic, although to a much lesser extent than many charities. Income from *BirdingASIA* advertising was reduced by 40% and the cancellation of the British Birdfair reduced income from the sale of goods, although these were broadly offset by significantly reduced meeting costs. However, income to the Conservation Fund was adversely affected, as described below.

An exchange rate loss of £306 (2019- gain of £68) arose on the retranslation of the Club's overseas cash balances in the USA, India, and Thailand to sterling at year-end. Following the move towards Digital membership and online membership renewal the Club has reorganised its overseas bank accounts. The account in Thailand has been closed, whilst the Club is no longer accepting subscriptions into the Indian account and the balance has been provided against. The account in the USA had a balance of £968 at year-end.



Bank interest of £1,715 (2019- £2,092) has been recognised in the year, the majority of which is accrued income on the Club's £85,000 one-year deposit with Shawbrook Bank (invested via the Charities Aid Foundation) paying 1.4% and £85,000 deposit in a Nationwide Building Society 95 Day Saver Account, paying 0.25%. Most of the remaining cash is held in the Club's Lloyds Bank deposit account, with £10,000 held in a National Savings & Investments account. The Club is reviewing its investment options in the light of the likely continuation of very low interest rates in the medium term.

The Accumulated Fund had a balance of £97,576 (2019- £37,521) at the year-end.

The Smythies Fund, an unrestricted designated fund, generated a deficit for the year of £16,685 (2019- deficit of £3,894) and had a balance of £93,305 at 31st December 2020. The deficit was the result of the two grants awarded, described above, totaling £17,328, partly offset by the accrued interest earned on the fund balance.

The Conservation Fund showed a deficit for the year of £14,353 (2019- surplus of £9,706). Income was reduced at £8,076 (2019- £18,713), with decreases in donations from members and income from fundraising events, together with a £4,900 decrease in income from our Corporate Sponsors as a result of the Covid-19 pandemic.

Council approved the transfer of £1,400 to the Conservation Fund from the Accumulated Fund (2019- £2,000), representing sums raised from the sales of leech socks and other garments, together with the Club's publications.

A total of £23,494 (2019- £10,417) was awarded in grants from the Conservation Fund which had a balance of £38,665 at the year-end.

Further funding of \$20,000 or £15,678 (2019- £15,429) for our conservation work was received via the Tides Foundation from the March Conservation Fund. This enabled £22,484 (2019- £14,521) to be awarded in grants from the OBC-March Conservation Fund. The fund showed a deficit for the year of £6,806 (2019- surplus of £908) and a year-end balance of £308.

The membership at 31st December 2020 included 142 (2019- 159) Honorary Members, funded from contributions to the Honorary Membership Scheme. The continued generous support of our Business Supporters and Supporting Members raised £870 (2019- £1,370) in donations. The Honorary Membership Fund showed a deficit for the year of £550 (2019- deficit of £220) and a year-end balance of £3,264.

Under the provisions of the Charities Act 2011, due to the size of the Club, a full audit is not required. However, an independent examination is required under the Act and under the Club's constitution.

Risk Management

Council examines the main risks that the Club faces on a regular basis and has developed systems to monitor and control these risks to mitigate any impact that they may have on the Club in the future.

Since the charity is run and managed on an entirely voluntary basis, the main risk the Club faces is recruiting and retaining a sufficiently large group of volunteers to ensure that the Club's



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activities are delivered on a timely basis. As is the case with many small charities, specialist skills are challenging to recruit and the workload falls on a small group of highly committed individuals.

The Club was successful in 2020 in recruiting a number of new trustees, which enabled some long-standing Council members to step aside. In addition, the Club is supported by a wider group of volunteers beyond the trustee group, via both the Conservation and Publications Committee, plus volunteers that support the Club's events.

The Covid-19 pandemic has impacted the Club, with face-to-face meetings cancelled during 2020 and the first half of 2021. This has reduced the Club's income from some sources, as described above, but resulted in savings in meeting costs which partly offset the adverse impacts. Also, sponsorship income was down from £5,500 in 2019 to only £600 in 2020 since most of the Club's sponsors are bird tour companies or operate in the eco-tourism sector. This sector is acutely impacted by Covid-19 restrictions and as such Council took the decision to allow a 'sponsorship holiday' to our long-standing Corporate Sponsors in 2020.

The Club is fortunate that the Bertram Smythies bequest, together with other unrestricted reserves accumulated over the life of the charity significantly reduces financial and cash-flow risk. This has enabled the OBC to weather the short-term impacts of the disruption caused by Covid-19. At this time Council envisages that its reserves will enable all the Club's activities to continue, where Covid-19 restrictions allow, for the foreseeable future.

In common with many other organisations the Club has implemented plans to make its publications available online in a digital format. New membership options were launched in 2020 and subscription rates revised. Whilst Council envisages this will result in membership growth in the medium-term, particularly in Asia, there was a risk that the disruption would lead to a fall in membership in the short-term. Additional efforts were made during 2020 to promote OBC membership, although face-to-face meetings with potential members were impossible due to the Covid-19 pandemic. The focus on membership recruitment has continued in 2021, where possible.

The overseas bank accounts maintained in India, Thailand and the USA in order to encourage membership in those countries present exchange rate and control risks. The Club actively monitors these overseas balances and either disburses the funds on conservation related activities or repatriates the funds, where this is possible, to minimise the balances held outside the UK. As described above, Council has taken the decision to close the Club's account in Thailand and wind down the Indian bank account and provide against the balance held in the account as it has become increasingly difficult to operate this account from the UK.

Reserves policy

Following the guidance issued by the Charity Commission on 'charities' reserves' the Club has established a policy towards reserves which has been approved by Council. The Club will aim to hold a level of reserves sufficient to fund its activities for one year, in order to ensure that the Club has sufficient resources to continue its activities through any temporary cash flow shortage or other unforeseen circumstances.

This entails holding sufficient Accumulated and Honorary Membership Fund reserves to finance two issues of *BirdingASIA* and one issue of the Club's journal *Forktail*, together with the associated distribution and administration costs. In addition, sufficient Conservation Fund reserves should be maintained to finance a typical annual level of conservation grant awards. The Bertram Smythies



Memorial Fund is governed by a Statement of Aims which envisages the fund being gradually expended over a number of years in pursuit of the Club's charitable objectives, primarily on conservation-orientated projects. Where necessary, additional funds will be transferred to the Spoon-billed Sandpiper Fund in order to finance project expenditure and to match further fundraising. The accounts detail the reserves balance on each of the six funds at 31st December 2020.

Future plans

During 2020 the Covid-19 pandemic impacted the Club in a number of ways. From an ecological standpoint there are avian species which are thriving due to lack of human activity, especially along popular coastal areas. However, we are seeing many reports describing the increase in hunting as out of work people necessarily move back to traditional methods of maintaining their livelihoods. As noted here already the Club has seen a fall in its donor income as a direct result of the decrease in business for tour operators who form a large part of our donor income. As the world slowly re-opens to tourists we are hoping to see our donors return but probably not until 2022 in any significant way.

The Club is still seeing a gradual reduction in paying members and believe that this is partly due to Covid. However, the same long-term trends of an ageing member profiles and low membership take up in the region persist. Council is constantly looking for new and innovative ways to approach these issues. The Club already carried out a couple of successful fund-raising webinars in 2021 and will be increasing our efforts in this area. We are also looking to be more creative with regard to our traditional meeting format. We hope to hold an autumn 'social' meeting in 2021 and will continue to transmit our AGM via Zoom. This worked very successfully in 2020 and allowed a number of our Asian members to attend and participate. We are also looking to attract younger members by attending the 'MigFest' at Spurn Point in the Autumn. In future years we do hope to attend several meetings and Birdfairs within the region; something that we had started to do prior to the Covid-19 lockdown.

Over the past few years, the Oriental Bird Image database has become a little unwieldy due to lack of technical support and had become increasingly susceptible to cyber-attack. In addition, our OBI volunteer expressed a desire to step down after many years of hard work producing and maintaining the database to be world-renowned and a first port of call for many Asian bird photographers and scientists alike. This situation was becoming unsustainable and in early 2020 members of Council negotiated a deal with the Macaulay Institute to incorporate OBI into their growing and well-resourced global avian photograph database. Work is well under way and we hope to be able to formally announce a successful transfer later in 2021. There are added club benefits to the relationship with Macaulay. As part of their partnerships the club has now built a relationship with Cornell and have been offered member discounts to signing up for their much acclaimed 'Birds of the World' internet site. We also see some synergies with them in helping to promote OBC on a worldwide scale and hope to move along with these once the Macaulay transfer is complete. We have also agreed to preserve the existing database for the continued reference of OBC members and supporters.

Another major development for 2021 is the renaming of our scientific publication from *Forktail* to 'The Journal of Asian Ornithology.' This is based on a direct recommendation from our Publications Committee. The name change helps communicate journal content, conveying that the journal contains the most recent Asian studies on ornithological matters ranging from ecology to



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conservation. The previous name was somewhat obscure, so the change addresses reader expectation. The new name is aimed to help our journal establish itself as the major outlet for Asian ornithological research, and the name change will make it a more attractive choice for young and aspiring ornithologists to publish their research with us. We are already seeing the benefits and have a significant increase in papers being proposed to the conservation team. The editorial board of 'The Journal of Asian Ornithology' is much expanded and now contains many leading academics in the region.

We are hoping that an additional benefit will be an increase in our ability to attract more institutional members with this change and are constantly reviewing our ability to monetise content more effectively for the benefit of the Club.

In 2020 the Club ran its first ever campaign in partnership with the 'East Asian-Australasian Flyway Partnership' and BirdLife partners. The aim was to use birdwatchers, field scientists and photographers to monitor the passage of shorebirds along the flyway. This campaign is being repeated in 2021. To help build on this the Club received, early in 2021, a significant donation to be spent on helping the plight of Shorebirds across the region. The Conservation Committee created in early 2021 a shorebird sub-group to ensure that this initiative is given the attention desired by the donor. Additionally, we will rename our current 'Spoon-billed Sandpiper Fund' the 'Shorebirds Conservation Fund' and place the donated monies there until suitable projects are found. It is likely that one of the first uses of the fund will be to tag Spoon-billed Sandpipers on their wintering grounds once Covid-19 permits.

In addition to the focus on shorebirds the Club intends to again increase its focus on the desperate plight of songbirds in many countries across our region. We are building relationships with the Asian Species Action Partnership (ASAP), the Asian Songbird Trade Study Group (ASTSG), Manchester Metropolitan University (MMU) and the European Association of Zoos and Aquaria (EAZA) in a direct attempt to have a co-ordinated effort on this major issue threatening songbirds in the region today.

In 2021 we have recruited a new Council member to focus on donors and sponsors. This individual is in the process of reviewing our existing offers to sponsors and is developing a revised and improved plan for attracting and maintaining them in the future.

For many years the club have maintained an Honorary Membership scheme. This has helped to support a number of free memberships for people who whilst deserving and keen could not afford to join the OBC. Council has recognised that we need to tighten controls over this area which is long overdue for review. This will be an increasing area of focus in the second half of 2021.

Finally, Council has recognised that interest rates are now so low that our funds on deposit are earning little income. As Trustees we recognise that we need to maximise investment performance at minimal risk to the club. The Chairman and Acting Treasurer have taken legal and investment advice and are working with CCLA Investment Management to invest in a Charities Ethical Investment Fund (COIF). One of the other major investors in the fund is the Church of England. Council has approved the deposit of £50,000 or just under a fifth of our reserves, to this fund for a minimum period of three years to be reviewed annually.



Statement of Trustee's responsibilities

Law applicable to charities in England and Wales requires Council, as trustees, to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees should follow best practice and:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and;
- (d) prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to both ascertain the financial position of charity and ensure that the financial statements comply with applicable law, accounting standards and the Charities SORP. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Council on 24th July 2021 and signed on its behalf by:

John Gregory
Chairman

Michael Edgecombe
Treasurer



Independent Examiner's report to Council

I report on the accounts of the Oriental Bird Club for the year ended 31st December 2020, which are set out on pages 13 to 20. This report is made solely to the charity's members, as a body. My work has been undertaken so that I might state to the charity's members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my examination work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described above, you are responsible as the charity's trustees for the preparation of the accounts. You consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

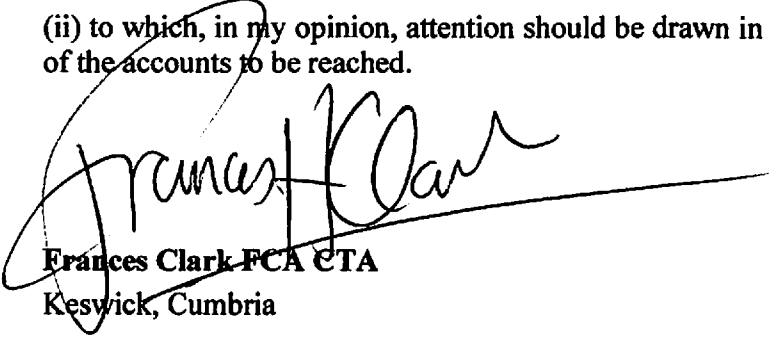
In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Frances Clark FCA CTA
Keswick, Cumbria



Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Income from:						
<u>Donations and legacies</u>						
Donations and legacies from members		59,668	-	6,404	66,072	8,131
Gift Aid tax refund		-	-	1,140	1,140	1,125
Donations from foundations		-	-	15,678	15,678	15,429
<u>Other trading activities</u>						
Sales of goods and sales commissions		808	-	-	808	1,714
Raffle income		-	-	-	-	2,629
Fundraising events		-	-	802	802	3,241
<u>Charitable activities</u>						
Subscriptions	1(b)	27,194	-	-	27,194	24,286
Gift Aid tax refund		1,503	-	-	1,503	1,810
Sales of publications		905	34	-	939	1,034
Advertising income from <i>BirdingASIA</i>		1,376	-	-	1,376	2,303
Donations from Corporate Sponsors		-	-	600	600	5,500
<u>Investments</u>						
Bank interest		1,056	659	-	1,715	2,092
Total		92,510	693	24,624	117,827	69,294
Expenditure on:						
<u>Raising funds</u>						
Cost of sales- goods		77	-	-	77	445
Raffle costs		-	-	20	20	356
<u>Charitable activities</u>						
Conservation Fund grants		-	-	45,978	45,978	24,938
Conservation project costs	2	-	17,328	-	17,328	5,000
Cost of production- <i>BirdingASIA</i>		12,409	-	-	12,409	10,219
Cost of production- <i>Forktail</i>		4,170	-	-	4,170	3,032
<u>Support costs</u>						
Postage, meeting & other support costs	3	14,805	-	-	14,805	18,766
Bank charges and interest		657	50	315	1,022	1,188
Indian Bank Account provision		51	-	-	51	1,274
Exchange differences	1(d)	306	-	-	306	(68)
Total		32,475	17,378	46,313	96,166	65,150
Net income		60,035	(16,685)	(21,689)	21,661	4,144
Transfers between funds		20	-	(20)	-	-
Net movement in funds		60,055	(16,685)	(21,709)	21,661	4,144
Total funds brought forward		37,521	109,990	64,042	211,553	207,409
Total funds carried forward		97,576	93,305	42,333	233,214	211,553

The notes on pages 15 to 20 form part of these accounts.



Annual Report and Accounts
Year ended 31 December 2020

Balance Sheet as at 31 December 2019

	Notes	31 December 2020 £	31 December 2019 £
Current assets:			
Stocks		429	524
Debtors	7	4,809	6,087
Cash		286,181	245,300
Total current assets		291,419	251,911
Liabilities:			
Creditors: Amounts falling due within one ye	8	(58,205)	(40,358)
Net current assets		233,214	211,553
Net assets		233,214	211,553
The funds of the charity:			
Unrestricted Accumulated Fund	9,10	97,576	37,521
Unrestricted Designated Fund	9,10	93,305	109,990
Restricted Funds	9,10	42,333	64,042
		233,214	211,553

Approved by Council on 24th July 2021 and signed on its behalf by:

John Gregory
Chairman

Mike Edgecombe
Treasurer

The notes on pages 15 to 20 form part of these accounts.



Notes to the Accounts for the year ended 31 December 2020

1. Accounting policies

(a) Basis of preparation of the accounts

The accounts (financial statements) have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102 the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

(b) Subscription income

Subscription income is credited to the Statement of Financial Activities in the period to which it relates. Subscriptions received in advance are carried forward as deferred income in the balance sheet under the heading of Deferred income- prepaid subscriptions. Lifetime subscriptions are recorded as donations.

(c) Stocks

Stocks of leech socks, T-shirts and other garments are valued at the lower of cost and net realisable value. No value is placed on the remaining stock of *Birds in Bhutan* or stocks of the Club's other publications.

(d) Exchange rates

Bank accounts have been opened in the Club's name in India, Thailand and the USA. In the balance sheet, the foreign currency bank balances have been translated into sterling at the exchange rate at the end of the year. Foreign currency receipts and payments have been converted into sterling at the average rate for the year.

(e) Income

Donations and grants receivable are brought into the accounts on receipt or when receivable, where the Charity has certainty of receipt. Income is deferred only when:

- The charity has still to fulfil significant conditions before becoming entitled to the income; or
- The donor has specified that the income is to be expended in a future period.

Other income is accounted for on an accruals basis, as far as it is prudent to do so.

(f) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation. Expenditure on grants is recorded following unconditional approval by Council and communication to the grant recipient. Costs have been directly attributed to one of the functional categories in the Statement of Financial Activities.



Notes to the Accounts for the year ended 31 December 2020

2. Conservation project costs

	2020	2019
	£	£
Smythies Fund projects		
Management of shorebird habitat for Spoon-billed Sandpiper (Bird Conservation Society of Thailand)	10,000	-
Education to Save the Christmas Frigatebird in Jakarta Bay (Seabirds Indonesia)	7,328	-
Common Cuckoo satellite tracking (British Trust for Ornithology)	-	5,000
	<u>17,328</u>	<u>5,000</u>

3. Support costs

Support costs have not been allocated to activity categories within the Statement of Financial Activities; however, the table below provides such an allocation. The most significant costs are postage costs, the majority of which are incurred in mailing the Club's publications to members and have been allocated on an actual basis. Other costs have been allocated on an actual basis where possible; otherwise, they have been apportioned on the basis of estimated usage.

	Raising funds	Charitable activities	Governance	Total 2020	Total 2019
	£	£	£	£	£
Postage and mailing	294	13,173	183	13,650	15,251
Stationery and photocopy costs	6	6	4	16	42
Publicity and website costs	72	369	72	513	357
Meeting costs	10	64	58	132	2,622
Insurance	104	52	18	174	174
Independent examiner's fee	-	-	320	320	320
	<u>486</u>	<u>13,664</u>	<u>655</u>	<u>14,805</u>	<u>18,766</u>

4. Trustees

No remuneration was paid or payable out of OBC funds directly or indirectly to any Council member or to any person or persons known to be connected with them.

Four Council members have been reimbursed the cost of purchases made on behalf of the Club, in respect of meeting costs, website hosting and maintenance costs, insurance, postage and stationery.



Notes to the Accounts for the year ended 31 December 2020

5. Employees

The charity has no paid employees.

6. Taxation

The Club has charitable objectives which are embodied in the constitution adopted by the members. The Club is a registered charity and, under present regulations, it has no liability to taxation.

7. Debtors

	2020	2019
	£	£
Trade debtors	923	1,733
Other debtors	2,798	2,929
Accrued income- interest	1,088	1,425
	<u>4,809</u>	<u>6,087</u>

8. Creditors

Amounts falling due within one year:	2020	2019
	£	£
Accruals for grants payable	21,698	3,025
Accruals for publication and other costs	19,826	18,275
Deferred income - prepaid subscriptions	16,681	19,003
Deferred income - other	-	55
	<u>58,205</u>	<u>40,358</u>

9. Analysis of net assets between funds

	Unrestricted Accumulated Fund	Unrestricted Designated Funds	Restricted Funds	Total 2020
	£	£	£	£
Cash	129,424	95,646	61,111	286,181
Current assets excluding cash	3,439	659	1,140	5,238
Creditors: Amounts falling due within one year	(35,287)	(3,000)	(19,918)	(58,205)
	<u>97,576</u>	<u>93,305</u>	<u>42,333</u>	<u>233,214</u>



Notes to the Accounts for the year ended 31 December 2020

9. Analysis of net assets between funds (continued)

Prior year comparatives:-

	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2019 £
Cash	69,869	109,019	66,412	245,300
Current assets excluding cash	4,015	971	1,625	6,611
Creditors: Amounts falling due within one year	(36,363)	-	(3,995)	(40,358)
	<u>37,521</u>	<u>109,990</u>	<u>64,042</u>	<u>211,553</u>

10. Movement in Funds

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Accumulated Fund	37,521	92,510	(32,475)	20	97,576
Bertram Smythies Memorial Fund	109,990	693	(17,378)	-	93,305
Conservation Fund	53,018	8,076	(23,829)	1,400	38,665
OBC-March Conservation Fund	7,114	15,678	(22,484)	-	308
Honorary Membership Fund	3,814	870	-	(1,420)	3,264
Spoon-billed Sandpiper Fund	96	-	-	-	96
	<u>211,553</u>	<u>117,827</u>	<u>(96,166)</u>	<u>-</u>	<u>233,214</u>

Prior year comparatives:-

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Accumulated Fund	39,877	32,676	(34,622)	(410)	37,521
Bertram Smythies Memorial Fund	113,884	1,106	(5,000)	-	109,990
Conservation Fund	43,312	18,713	(11,007)	2,000	53,018
OBC-March Conservation Fund	6,206	15,429	(14,521)	-	7,114
Honorary Membership Fund	4,034	1,370	-	(1,590)	3,814
Spoon-billed Sandpiper Fund	96	-	-	-	96
	<u>207,409</u>	<u>69,294</u>	<u>(65,150)</u>	<u>-</u>	<u>211,553</u>



Bertram Smythies Memorial Fund

This designated fund, which has been set aside by Council out of unrestricted funds, arose as a result of a legacy from the estate of Bertram Smythies. It will be used in furtherance of the Club's charitable objectives, with conservation or conservation awareness projects the preferred purpose to which the funds, along with interest earned from their investment will be directed.

In addition, the Club has established the following restricted funds:

Conservation Fund

The Conservation Fund was set up to provide awards to projects with high merit for conservation in the Orient. It is funded from donations to the Club, from both individual members and the Club's Corporate Sponsors, along with the net proceeds from raffles and other fundraising activities. A transfer of £1,400 was made in 2020 from the Accumulated Fund (2019- £2,000) representing the surplus on sales of garments and the Club's publications.

OBC-March Conservation Fund

This Fund was set up in 2015 following the receipt of a grant awarded by the March Conservation Fund of Tides Foundation, on the recommendation of Mr. Ivan Samuels. It is run alongside and using the same principles as the main Conservation Fund.

Honorary Membership Fund

This Fund has been set up to provide honorary membership for nationals in the Orient who are not able to pay full subscriptions. It is funded from subscriptions from Supporting Members and Business Supporters. A transfer of £1,420 was made in 2020 to the Accumulated Fund (2019- £1,590)

Spoon-billed Sandpiper Fund

This Fund was set up following the "Egg and Spoonie Race" held in Norfolk in May 2013 which raised funds for the Wildfowl & Wetlands Trust Spoon-billed Sandpiper conservation breeding programme. It is anticipated that further fundraising events will be held in future years to enable continued support of this project.



Notes to the Accounts for the year ended 31 December 2020

11. Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2019 £
Income from:					
<u>Donations and legacies</u>					
Donations and legacies from members		-	-	8,131	8,131
Gift Aid tax refund		-	-	1,125	1,125
Donations from foundations		-	-	15,429	15,429
<u>Other trading activities</u>					
Sales of goods and sales commissions		1,714	-	-	1,714
Raffle income		-	-	2,629	2,629
Fundraising events		543	-	2,698	3,241
<u>Charitable activities</u>					
Subscriptions	1(b)	24,286	-	-	24,286
Gift Aid tax refund		1,810	-	-	1,810
Sales of publications		899	135	-	1,034
Advertising income from <i>BirdingASIA</i>		2,303	-	-	2,303
Donations from Corporate Sponsors		-	-	5,500	5,500
<u>Investments</u>					
Bank interest		1,121	971	-	2,092
Total		32,676	1,106	35,512	69,294
Expenditure on:					
<u>Raising funds</u>					
Cost of sales- goods		445	-	-	445
Raffle costs		-	-	356	356
<u>Charitable activities</u>					
Conservation Fund grants		-	-	24,938	24,938
Conservation project costs	2	-	5,000	-	5,000
Cost of production- <i>BirdingASIA</i>		10,219	-	-	10,219
Cost of production- <i>Forktail</i>		3,032	-	-	3,032
<u>Support costs</u>					
Postage, meeting & other support costs	3	18,766	-	-	18,766
Bank charges and interest		954	-	234	1,188
Indian Bank Account provision		1,274	-	-	1,274
Exchange differences	1(d)	(68)	-	-	(68)
Total		34,622	5,000	25,528	65,150
Net income		(1,946)	(3,894)	9,984	4,144
Transfers between funds		(410)	-	410	-
Net movement in funds		(2,356)	(3,894)	10,394	4,144
Total funds brought forward		39,877	113,884	53,648	207,409
Total funds carried forward		37,521	109,990	64,042	211,553