

**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](mailto:mail@orientalbirdclub.org)

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## 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 <sup>th</sup> January 2021)
Jess Borer	Membership (co-opted 17 <sup>th</sup> April 2021, elected 18 <sup>th</sup> September 2021)
Russell Childs	Secretary
Sayam Chowdhury	Conservation
Mike Edgecombe	Treasurer & Meetings (resigned 18 <sup>th</sup> September 2021)
Vivian Fu	Campaigns
Chris Gooddie	Chair (Promotions Officer until appointed Chair 18 <sup>th</sup> September 2021)
John Gregory	Treasurer (Chair until appointed Treasurer 18 <sup>th</sup> September 2021)
Paul Insua-Cao	Chair, Conservation Committee
Tim Loseby	Photographic Editor
Drew Lyness	Social Media
Simon Roddis	Publications Committee (resigned September 18 <sup>th</sup> , 2021)
Billy Rodger	Sales
Richard Thomas	Internet
Richard Webb	Promotions (co-opted 17 <sup>th</sup> April 2021, elected 18 <sup>th</sup> 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 24<sup>th</sup> September 2022, when these Accounts were approved, was elected at the last Annual General Meeting (AGM) held on 18<sup>th</sup> 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](http://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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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 19<sup>th</sup> 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 31<sup>st</sup> 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 £
<b>Income from:</b>						
<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
<b>Total</b>		<b>51,269</b>	<b>322</b>	<b>59,822</b>	<b>111,413</b>	<b>117,827</b>
<b>Expenditure on:</b>						
<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
<b>Total</b>		<b>31,557</b>	<b>5,418</b>	<b>47,535</b>	<b>84,510</b>	<b>96,166</b>
Net gains on investments		<b>33</b>	-	-	33	-
<b>Net income</b>		<b>19,745</b>	<b>(5,096)</b>	<b>12,287</b>	<b>26,936</b>	<b>21,661</b>
Transfers between funds		(73,620)	-	73,620	-	-
<b>Net movement in funds</b>		<b>(53,875)</b>	<b>(5,096)</b>	<b>85,907</b>	<b>26,936</b>	<b>21,661</b>
Total funds brought forward		97,576	93,305	42,333	233,214	211,553
<b>Total funds carried forward</b>		<b>43,701</b>	<b>88,209</b>	<b>128,240</b>	<b>260,150</b>	<b>233,214</b>

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 £
<b>Fixed assets:</b>			
Investments	7	50,033	-
<b>Current assets:</b>			
Stocks		467	429
Debtors	8	7,372	4,809
Cash		246,353	286,181
Total current assets		254,192	291,419
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	9	(44,075)	(58,205)
Net current assets		210,117	233,214
<b>Net assets</b>		<b>260,150</b>	<b>233,214</b>
<b>The funds of the charity:</b>			
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
		<b>260,150</b>	<b>233,214</b>

Approved by Council on 19<sup>th</sup> 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
	£	£
<b>Bertram Smythies Memorial Fund projects</b>		
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
<b>Migratory Shorebirds Fund projects</b>		
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.



## Annual Report and Accounts Year ended 31 December 2021

	<b>Raising funds</b>	<b>Charitable activities</b>	<b>Governance</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>1,111</b>	<b>11,579</b>	<b>903</b>	<b>13,593</b>	<b>14,805</b>

## 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)
	<b>97,576</b>	<b>93,305</b>	<b>42,333</b>	<b>233,214</b>

### 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
	<b>233,214</b>	<b>111,446</b>	<b>(84,510)</b>	<b>-</b>	<b>260,150</b>

## 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
	<b>211,553</b>	<b>117,827</b>	<b>(96,166)</b>	<b>-</b>	<b>233,214</b>

### 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**



# Annual Report and Accounts

## Year ended 31 December 2021

	Notes	Unrestricted Accumulated Fund £	Unrestricted Designated Funds £	Restricted Funds £	Total 2020 £
<b>Income from:</b>					
<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
<b>Total</b>		<b>92,510</b>	<b>693</b>	<b>24,624</b>	<b>117,827</b>
<b>Expenditure on:</b>					
<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
<b>Total</b>		<b>32,475</b>	<b>17,378</b>	<b>46,313</b>	<b>96,166</b>
<b>Net income</b>		<b>60,035</b>	<b>(16,685)</b>	<b>(21,689)</b>	<b>21,661</b>
Transfers between funds		20	-	(20)	-
<b>Net movement in funds</b>		<b>60,055</b>	<b>(16,685)</b>	<b>(21,709)</b>	<b>21,661</b>
Total funds brought forward		37,521	109,990	64,042	211,553
<b>Total funds carried forward</b>		<b>97,576</b>	<b>93,305</b>	<b>42,333</b>	<b>233,214</b>