

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

ORIENTAL BIRD CLUB

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 - 27

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.

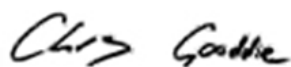
The notes on pages 15 to 27 form part of these financial statements.

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
	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	95,997	95,997	
	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	75,670	51,404	127,074	
	<hr/>	<hr/>	<hr/>	

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2023</i>	14,739	95,997	16,338	127,074	
	<hr/>	<hr/>	<hr/>	<hr/>	

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

Analysis of support costs

	Charitable activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
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
	<hr/> 19,552	<hr/> 19,552	<hr/> 16,338
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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	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 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	215,172	173,556	388,728

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.