

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



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

Registered Charity in England and Wales No. 297242

Email: [mail@orientalbirdclub.org](mailto:mail@orientalbirdclub.org)

Website: [www.orientalbirdclub.org](http://www.orientalbirdclub.org)



## Trustees Annual Report

### Reference and administrative details

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

### Trustees

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

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



## Structure, governance and management

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

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

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

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

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

## Objectives and activities

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

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

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



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

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

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

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

### Grant-making

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

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

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

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



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

The Bertram Smythies Memorial Fund was set up in 1999, following the bequest of a share in the estate of the late Bertram Smythies. The use of this bequest is governed by a Statement of Aims and funding is targeted primarily on conservation orientated projects. These are larger projects than are supported by the Conservation Fund, often with a more pro-active involvement from one or more Council members and using the IUCN Red List of Threatened Species, '[www.iucnredlist.org](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**

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

## **Membership**

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

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

## **Publications**

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

## **Conservation**

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

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



- One ASAP co-funded project to survey for the White-bellied Heron,
- One large grant to co-fund publication of an Indonesian language version of the birds of the Indonesian archipelago.
- Three grants from the Migratory Shorebirds Fund, including two for young conservation scientists, for projects in Vietnam, Indonesia and India. In addition supplementary funding was provided to one project in Sri Lanka that was approved in 2021.
- Fourteen small grants through our bi-annual funding rounds

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

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

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

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



## Financial Review

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

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

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

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

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

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

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

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

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

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

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

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





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

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

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

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

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

### **Risk Management**

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

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

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

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

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



## Reserves policy

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

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

## Future plans

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

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



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

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

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



## Statement of Trustee's responsibilities

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

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

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

Approved by Council on xx<sup>th</sup> XXX 2023 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 2022, 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.

**Ian Barber, M&A Partners**  
Norwich, Norfolk



## Statement of Financial Activities for the year ended 31 December 2022

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

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



## Balance Sheet as at 31 December 2022

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

Approved by Council on xx<sup>th</sup> XXX 2023 and signed on its behalf by:

**Chris Gooddie**  
Chairman

**John Gregory**  
Treasurer

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



## Notes to the Accounts for the year ended 31 December 2022

### 1. Accounting policies

#### (a) Basis of preparation of the accounts

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

#### (b) Subscription income

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

#### (c) Financial Instruments

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

#### (d) Stocks

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

#### (e) Exchange rates

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

#### (f) Income

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

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

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

#### (g) Expenditure

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





## Notes to the Accounts for the year ended 31 December 2022

### 2. Conservation project costs

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

### 3. Support costs

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

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



## Notes to the Accounts for the year ended 31 December 2022

### 4. Trustees

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

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

### 5. Employees

The charity has no paid employees.

### 6. Taxation

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

### 7. Fixed Asset Investments

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

### 8. Debtors

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

### 9. Creditors

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



## Notes to the Accounts for the year ended 31 December 2022

### 10. Analysis of net assets between funds

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

### Prior year comparatives:-

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

### 11. Movement in Funds

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



## Notes to the Accounts for the year ended 31 December 2022

### Prior year comparatives:-

	Balance at 1 January 2021	Income	Expenditure	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Accumulated Fund	97,576	51,302	(31,557)	(73,620)	43,701
Bertram Smythies Memorial Fund	93,305	322	(5,418)	-	88,209
Conservation Fund	38,665	12,900	(26,003)	75,000	100,562
OBC-March Conservation Fund	308	14,072	(14,380)	-	-
Migratory Shorebirds Fund	96	31,450	(7,152)	-	24,394
Honorary Membership Fund	3,264	1,400	-	(1,380)	3,284
	<b>233,214</b>	<b>111,446</b>	<b>(84,510)</b>	<b>-</b>	<b>260,150</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 £1,100 was made in 2022 from the Accumulated Fund (2021- £75,000) representing sums raised from the sales of leech socks and other garments, together with the Club's publications. The transfer in 2021 included legacies received by the Club in 2020 and 2021.

### OBC-March Conservation Fund

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

### Migratory Shorebirds Fund

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

### Honorary Membership Fund

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



## Notes to the Accounts for the year ended 31 December 2022

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

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