

Neotropical Bird Club

Trustees' Report for the year ended 31 December 2015

The Members of the Council of the Neotropical Bird Club, who act as Trustees for the purposes of Charity law, are pleased to present their annual report and the accounts for the year ended 31 December 2015.

Constitution and objectives

The Neotropical Bird Club (also known as 'NBC') was formed under a trust deed and registered as a charity on 16 August 1994.

Its main objectives and aims can be summarised as to:

- foster an interest in the birds of the Neotropics amongst birdwatchers throughout the world;
- increase awareness of the importance of support for conservation in the region;
- mobilise the enthusiasm of birdwatchers active in the region to contribute to the conservation of Neotropical birds;
- provide a forum for articles and notes about Neotropical birds, their identification and conservation through the publication of the Club's journals; and
- provide small grants to fund ornithological and conservation projects within the Neotropics.

Review of Club activities during the year

During the year, NBC continued with the publications strategy introduced in 2009 and produced one large issue of *Cotinga* and two issues of *Neotropical Birding*.

Neotropical Birding 16 and 17

Issues 16 and 17 of *Neotropical Birding* continued the trend set by previous issues and included many colour images of rarely seen or photographed species. The articles in *Neotropical Birding 16* included:

- the identification of Black and Markham's Storm-petrels off Peru;
- recently funded NBC Conservation Awards; and
- the 'LSU Peru Big Day' in 2014.

Articles in *Neotropical Birding 17* included the:

- the discovery of breeding colonies of Markham's Storm-petrel in Chile;
- birding possibilities at Serranía del Perijá in Colombia;
- pelagic birding off north-east Brazil; and
- a photospot on the globally threatened Chestnut-capped Piha.

Cotinga 37

A wide variety of articles were also published in *Cotinga 37* with these including:

- the avifauna of Cajas National Park and Mazán Reserve in southern Ecuador;
- the rare birds in French Guiana 2008-10; and
- an ornithological inventory from the rio Cotacajes in Bolivia.

The short communications were equally varied and included details of the first record of Eurasian Wigeon for Cuba, details of the nest, eggs and nestlings of Greater Scythebill and observations of Olive-spotted Hummingbird in south-east Peru.

Conservation Awards

The other major Club activity is funding conservation projects and during 2015 five awards were made (2014: 9). The Club funded £4,558 in grants during the year (2014: £6,548), which means that over the last 16 years £70,285 has been provided to support Neotropical bird conservation projects.

Projects funded in 2015 were as follows:

- US\$1,200 for an environmental education programme on the critically endangered White-winged Guan in Peru;
- US\$1,200 towards a monitoring and conservation programme of the endemic and endangered birds in the Pernambuco Centre of Endemism in Brazil;
- US\$1,300 for a study of stranded seabirds in three priority areas in Chile;
- US\$1,400 for a study of a new species of Mountain-gem hummingbird in the Cerro Hoya National Park, Panama; and
- US\$1,500 towards a study of Solitary Eagles in Cordoba province of Argentina.

Other activities

On 25 July 2015, the Club held its Spring meeting and Annual General Meeting in Cambridge. The event included talks on several Neotropical topics covering a range of topics. These included the endemics of North-east Brazil, three decades of birding in Venezuela and a review of the state of the birds in the Neotropics.

In August 2015, the Club had a stand at the Rutland Bird Fair, with the Club's main prizes in its annual raffle being a pair of Swarovski EL binoculars. The Club would like to thank Swarovski Optik for their ongoing support in providing prizes for this annual fundraising event.

In September 2015, the bird tour company BirdQuest and Fauna Paraguay organised a highly successful tour to Paraguay on behalf of the club with those who participated seeing a great selection of the regional specialities.

During the year, the Club continued to operate a Facebook site.

Membership

Membership of the Club increased during the year to 801 (2014:778).

Review of the Club's financial activities

From a financial perspective, 2015 was a highly satisfactory year for the Club with total income of £46,458 (2014: £36,208). Whilst membership subscriptions continue to be the main source of the Club's unrestricted income, Council would like to thank the organisations and individuals who made donations during the year, especially the Tides Foundation, whose ongoing support makes a significant difference to the amount and number of conservation awards which could be funded.

The club also received £9,420 from BirdQuest following the tour they organised for the club to Paraguay.

The £18,536 spent on producing and distributing journals was the most significant expenditure which the Club incurred (2014: £19,023).

Policies:

Reserves policy

The Council have adopted a policy of maintaining the Club's unrestricted funds at a level equivalent to at least one year's normal unrestricted expenditure. They believe this provides appropriate and sufficient funds to ensure the continuation of the Club if, for example, there was a short-term decline in the number of members.

Investment policy

The majority of the Club's funds are held in an interest-bearing account with CAF Bank Limited, the banking arm of the Charities Aid Foundation. In the judgement of the Club's Council, this is currently the most appropriate form of investment for these monies although with interest rates at record lows, the amount earned is currently very low.

Grant-making policy

Grants are made to fund ornithological and conservation projects in the Neotropics and are made both to locally based institutions (typically non-governmental organisations) and to individuals undertaking relevant research on threatened species or habitats. Preference is given to projects undertaken by Neotropical nationals and where NBC's contribution pays for a significant percentage of the work.

In return for providing funding, the Club requests recipients to provide a paper for possible publication in *Cotinga* or *Neotropical Birding* detailing the results of the project.

Risk management

The Club's Council are satisfied that they have sought to identify the major risks faced by the charity and believe appropriate measures have been taken to mitigate these risks.

Members of Council

The Club is run on a voluntary basis by a Council drawn from the membership of the Club. The following members served on the Council during the year:

| | |
|---------------------------|-----------------|
| Chris Balchin (Secretary) | Roberta Goodall |
| Jeremy Bird | Alex Lees |
| Rob Clay | Manuel Sanchez |
| Chris Collins (Treasurer) | Tom Stuart |
| Carl Downing | Trevor Warren |
| Gordon Ellis | Charles Wilkins |
| David Fisher (Chair) | |

New members of Council are appointed by the existing members of Council, subject to confirmation at the Annual General Meeting.

The only sub-committee operated by the Club was the Conservation Awards Committee which considers all conservation award applications and puts recommendations to the full Council for approval.

Registered address

Neotropical Bird Club
c/o The Lodge
Sandy
Bedfordshire SG19 2DL

Principal address

The Club does not have a principal office address, as all activities and Council meetings are undertaken at the private addresses of Council members or other equivalent locations. Those who serve on Council can, however, be contacted via the address above.

Registered charity number: 1040130

Website: www.neotropicalbirdclub.org

Advisors

Bankers

| | |
|------------------|---------------------------|
| CAF Bank Limited | National Westminster Bank |
| Kings Hill | 84 Commercial Road |
| West Malling | Swindon |
| Kent | SN1 5NU |
| ME19 4TA | |

Independent examiner

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

On behalf of the Council of the Neotropical Bird Club:



Chris S Balchin

Honorary Secretary

Independent examiner's Report to the Trustees of the Neotropical Bird Club

I report on the accounts of the Neotropical Bird Club for the year ended 31st December 2015 which are set out on page 6 to 12.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 43(2) of the Charities Act 1993 ("the Act") does not apply. It is my responsibility to state, on the basis of procedures specified in the General directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directors 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 explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by 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 of the requirements:

- to keep accounting records in accordance with section 41 of the Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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.

Michael Goddard
12/09/2016

Michael Goddard
Chartered Certified Accountant
57 Markfield Road
Caterham
Surrey
CR3 6RQ

NEOTROPICAL BIRD CLUB**STATEMENT OF FINANCIAL ACTIVITIES****YEAR ENDED 31 DECEMBER 2015**

| | <u>Notes</u> | <u>Unrestricted fund</u> £ | <u>Restricted fund</u> £ | <u>Total funds</u> <u>2015</u> £ | <u>Total funds</u> <u>2014</u> £ |
|---|--------------|-------------------------------|-----------------------------|--|--|
| Incoming resources | | | | | |
| <i>Incoming resources from generated funds</i> | | | | | |
| Voluntary income | 2 | 1,154 | 17,378 | 18,532 | 7,430 |
| Activities for generating funds | 3 | 5,897 | | 5,897 | 6,291 |
| Investment income | | 1 | | 1 | 12 |
| <i>Incoming resources from charitable activities</i> | | | | | |
| Subscriptions | | 22,028 | | 22,028 | 22,475 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total incoming resources | | 29,080 | 17,378 | 46,458 | 36,208 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Resources expended | | | | | |
| <i>Cost of generating funds</i> | | | | | |
| Fundraising trading: cost of goods sold and other costs | 4 | 1,759 | | 1,759 | 1,907 |
| <i>Charitable activities</i> | | | | | |
| Grants payable | 5 | | 4,558 | 4,558 | 6,548 |
| Cost of activities in furtherance of charity's objects | 6 | 19,471 | 998 | 20,469 | 19,576 |
| <i>Governance costs</i> | 7 | 1,828 | 429 | 2,257 | 3,350 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total resources expended | | 23,058 | 5,985 | 29,043 | 31,381 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Net incoming/(outgoing) resources | | 6,022 | 11,393 | 17,415 | 4,827 |
| Total funds at 1 January 2015 | | 36,368 | 3,463 | 39,831 | 35,004 |
| | | <hr/> | <hr/> | <hr/> | <hr/> |
| Total funds at 31 December 2015 | | <u>£42,390</u> | <u>14,856</u> | <u>57,246</u> | <u>39,831</u> |

NEOTROPICAL BIRD CLUB**BALANCE SHEET****AS AT 31st DECEMBER 2015**

| | <u>Note</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|----------------|----------------|
| | | £ | £ |
| Fixed assets | 9 | 666 | 666 |
| Current assets | | | |
| Cash | | 66,743 | 57,162 |
| Debtors | 10 | 9,636 | 216 |
| Stock | | 69 | 231 |
| | | <u>76,448</u> | <u>57,609</u> |
| Creditors: Amounts falling due within one year | 11 | 11,886 | 11,098 |
| Net current assets | | <u>64,562</u> | <u>46,511</u> |
| | | <u>65,228</u> | <u>47,177</u> |
| Creditors: Amounts falling due after one year | 12 | 7,982 | 7,346 |
| Net assets | | <u>£57,246</u> | <u>£39,831</u> |
| Funds | | | |
| Unrestricted fund | | 42,390 | 36,368 |
| Restricted fund | | 14,856 | 3,463 |
| Total funds | | <u>£57,246</u> | <u>£39,831</u> |

Approved by the Board of Trustees on 12 September 2016 and
signed on their behalf by:

Collins

12 September 2016

NEOTROPICAL BIRD CLUB
NOTES TO THE ACCOUNTS
YEAR ENDED 31st DECEMBER 2015

1. Accounting Policies

General

These accounts have been prepared under the historic cost convention and in accordance with applicable accounting standards and "Accounting and Reporting by Charities: Statement of Recommended Practice" ("SORP 2005") issued in March 2005.

Accounting for income

All income is shown gross and is accounted for when receivable.

Subscriptions paid in advance are recognised within creditors. These include life subscriptions which are written off over 25 years.

Expenditure

All expenditure is recognised on an accruals basis.

Charitable activities expenditure includes all costs incurred in relation to the Club's objects, in particular, the costs of printing and distribution of the Club's journals, "Cotinga" and "Neotropical Birding" and grants to support ornithological projects in the Neotropical region.

Management and administration costs represent expenditure incurred on managing the Club's assets and includes the cost of the independent examination of the Club's financial statements, as well as other costs of an administrative nature (see note 7).

Fundraising, trading and publicity expenditure includes the costs of publicising the Club and its activities and raising income.

Grants payable

Grants payable are recognised within the Statement of Financial Activities as soon as they have been approved by the Council.

Fixed assets and depreciation

All tangible fixed assets costing of £75 are capitalised and depreciated over 3 years.

Stock

The stock of good is valued at the lower of cost and net realisable value.

Fund accounting

The Club's funds are divided into 2 separate income funds:

Unrestricted fund

These are on the surpluses and deficits on general Club activities.

Restricted fund

These are amounts given to the Club for a specific purpose and generally to be used for funding conservation awards.

NEOTROPICAL BIRD CLUB**NOTES TO THE ACCOUNTS (Cont/d)****YEAR ENDED 31 DECEMBER 2015****2. Voluntary Income**

| | 2015 | | | 2014 |
|-----------|---------------|---------------|---------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Donations | 1,154 | 17,377 | 18,531 | 7,430 |
| Gift Aid | - | - | - | - |
| | <u>£1,154</u> | <u>17,377</u> | <u>18,531</u> | <u>£7,430</u> |

3. Net income from trading activities

| | 2015 | | | 2014 |
|--------------------------------|---------------|-------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Advertising and commission | 3,188 | | 3,188 | 3,375 |
| Bulletin and merchandise sales | 1,289 | | 1,289 | 741 |
| Raffles etc. | 1,420 | | 1,420 | 1,932 |
| Lodge networks | - | | - | 243 |
| | <u>£5,897</u> | <u>-</u> | <u>5,897</u> | <u>£6,291</u> |

4. Cost of generating funds

| | 2015 | | | 2014 |
|---------------------------|---------------|-------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Cost of merchandise sold | 162 | | 162 | 139 |
| Cost of raffles | 214 | | 214 | 357 |
| Birdfair costs | 301 | | 301 | 503 |
| Meetings cost | 82 | | 82 | 49 |
| Advertising and promotion | - | | - | 192 |
| Depreciation of equipment | 1,000 | | 1,000 | 667 |
| | <u>£1,759</u> | <u>-</u> | <u>1,759</u> | <u>£1,907</u> |

5. Grants payable

| | 2015 | | | 2014 |
|--------------|--------------|-------------|--------------|--------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Paid in year | - | 4,558 | 4,558 | £6,548 |

NEOTROPICAL BIRD CLUB**NOTES TO THE ACCOUNTS (Cont/d)****YEAR ENDED 31 DECEMBER 2015****6. Cost of further of charity's objectives**

| | 2015 | | | 2014 |
|--|----------------|-------------|---------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Printing and assorted costs | 14,621 | | 14,621 | 15,041 |
| Postage costs | 3,915 | | 3,915 | 3,982 |
| Website costs | 550 | | 550 | - |
| Support costs: | | | | |
| Birdfair costs | 302 | | 302 | 503 |
| Meeting costs | 83 | | 83 | 50 |
| Administration of Conservation Awards Scheme | | 998 | 998 | - |
| | <u>£19,471</u> | <u>998</u> | <u>20,469</u> | <u>£19,576</u> |

7. Governance costs

| | 2015 | | | 2014 |
|--|---------------|-------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Total |
| | <u>fund</u> | <u>fund</u> | <u>Funds</u> | <u>Funds</u> |
| | £ | £ | £ | £ |
| Cost of membership administration | - | | - | 844 |
| Stationery | - | | - | 151 |
| Postage | 435 | | 435 | 442 |
| Meeting expenses | 83 | | 83 | 49 |
| Bank and credit card charges | 702 | 429 | 1,131 | 719 |
| Accountancy fees | 600 | | 600 | 700 |
| Insurance | 431 | | 431 | 431 |
| (Profit)/Loss on exchange rate charges | (423) | | (423) | (103) |
| Sundry expenses | - | | - | 117 |
| | <u>£1,828</u> | <u>429</u> | <u>2,257</u> | <u>£3,350</u> |

NEOTROPICAL BIRD CLUB**NOTES TO THE ACCOUNTS (Cont/d)****YEAR ENDED 31 DECEMBER 2015****8. Staff costs and numbers**

No salaries or wages have been paid to employees, including the Board of Trustees, during the year nor the previous year.

9. Fixed assets

| | <u>Website</u> | <u>Display</u> | <u>Total</u> | <u>2014</u> |
|---|----------------|------------------|--------------|--------------|
| | <u>£</u> | <u>equipment</u> | <u>£</u> | <u>Total</u> |
| | | <u>£</u> | | <u>£</u> |
| Cost | | | | |
| At 1 st January 2015 | 2,000 | 316 | 2,316 | 2,316 |
| Additions | 1,000 | - | 1,000 | - |
| | — | — | — | — |
| At 31 st December 2015 | 3,000 | 316 | 3,316 | 2,316 |
| | — | — | — | — |
| Depreciation | | | | |
| At 1 st January 2015 | 1,334 | 316 | 1,750 | 983 |
| Charge for year | 1,000 | - | 1,000 | 667 |
| | — | — | — | — |
| At 31 st December 2015 | £2,334 | 316 | 2,750 | 1,650 |
| | — | — | — | — |
| Net book value at 31 st December | <u>£ 666</u> | <u>—</u> | <u>666</u> | <u>£ 666</u> |

10. Debtors

| | <u>2015</u> | <u>2014</u> |
|-------------|---------------|--------------|
| | <u>£</u> | <u>£</u> |
| Donations | 9,420 | - |
| Prepayments | 216 | 216 |
| | — | — |
| | <u>£9,636</u> | <u>£ 216</u> |

NEOTROPICAL BIRD CLUB**NOTES TO THE ACCOUNTS (Cont/d)****YEAR ENDED 31 DECEMBER 2015****11. Creditors: amount falling due within one year**

| | <u>2015</u> | <u>2014</u> |
|----------------------------|----------------|----------------|
| | £ | £ |
| Prepaid subscriptions | 8,312 | 7,082 |
| Prepaid advertising income | 300 | 600 |
| Accountancy fees | 1,260 | 660 |
| Grants | 1,016 | 2,756 |
| Awards Administration | 998 | - |
| | <u>£11,886</u> | <u>£11,098</u> |

12. Creditors: amounts falling due after one year

| | <u>2015</u> | <u>2014</u> |
|-----------------|---------------|---------------|
| Deferred income | <u>£7,982</u> | <u>£7,268</u> |

Deferred income relates to life membership and subscriptions received in advance.

13. Restricted conservation fund

This restricted fund is used to provide grants to support ornithological projects in Middle and South America and the Caribbean. This fund comprises income which has been given to the club specifically to fund conservation awards or has been raised specifically for that purpose.

14. Trustees' expenses

A total of £2,493 (2014: £1,456) was reimbursed to members of the Council during the year for expenses paid by them on behalf of the Club.

15. Related party transactions

During the year, payments to two Trustees totalling £998 became payable which had been approved in advance by the Club's Council and were below the threshold set by the Charity Commission for requiring their prior approval.

These relate to the administration of the Club's Conservation Awards Scheme which has expanded considerably in recent years. The TIDES Foundation which has generously provided the Club with a grant to fund conservation awards agreed that £1,000 of their funding could be used to administer their donation and this will be shared between the two Trustees who run the scheme on behalf of the Club, Jeremy Bird and Alex Lees.

| | <u>2015</u> | <u>2014</u> |
|-----------------|-------------|-------------|
| | £ | £ |
| Charge for Year | 998 | - |
| Due at year end | 998 | - |