

NEOTROPICAL BIRD CLUB
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2014

Charity Number 1040130

Neotropical Bird Club

Trustees' Report for the year ended 31 December 2014

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 2014.

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 14 and 15

Issues 14 and 15 of *Neotropical Birding* continued the trend set by previous issues and included many colour images of rarely seen or photographed species. These issues were also tributes to two recently deceased Neotropical ornithologists, Juan Mazar Barnett and Alexandre Renaudier, and the articles in *Neotropical Birding 14* included:

- a discussion about the decline and photos of the potentially recently extinct Alagoas Foliage-gleaner;
- descriptions of birding sites near La Paz, Bolivia and in Roraima, Brazil; and
- notes and photos about Lear's Macaw.

Articles in *Neotropical Birding 15* included the:

- first photos and records of the Rusty Tinamou from French Guiana;
- field identification of Least and Yellow-billed Terns; and
- information about some sites in Northern Peru for hummingbirds and a photo montage of some of these species.

Cotinga 36

A wide variety of articles were also published in *Cotinga 36* with these including:

- a review of noteworthy birds from the Caura river watershed in Venezuela;
- a checklist of the birds of Vale das Taquaras region in Brazil; and
- the first description of the nest and eggs of the Fawn-breasted Wren.

The short communications were equally varied and included details of the nest of the Orange-throated Tanager, a Fork-tailed Flycatcher in the Galapagos which was the first record for this archipelago and details of various vagrants in Jamaica.

Conservation Awards

The other major Club activity is funding conservation projects and during 2014 nine awards were made (2013: 6). The Club funded £6,548 in grants during the year (2013: £4,821), which means that over the last 16 years £65,727 has been provided to support Neotropical bird conservation projects.

Projects funded in 2014 were as follows:

- US\$1,500 towards a study of the critically endangered Carrizal Seedeater in Venezuela;
- US\$1,200 to study the interaction of the Black-and-chestnut Eagle with the local populace in Alto Quindio, Colombia;
- US\$1,396 to understand and predict bird community responses to climate change in Bolivia;
- US\$1,050 towards a project on using nest boxes for the critically endangered Grey-breasted Parakeet in North-East Brazil;
- US\$500 to decrease the demand for poached Yellow-headed Parrots in Belize through local educational schemes and rehabilitating captive birds;
- GB£675 to design a standardised photographic mark-recapture method for estimating population densities of Andean Condors in Eastern Bolivia;
- US\$1,200 for a study of the endangered Apolinar's Wren in Colombia;
- US\$1,116 towards a project monitoring grassland birds in the coastal dunes of Pampeana, Argentina; and
- US\$1,100 to run an educational programme seeking to address the problems of the cage bird trade in Bolivia especially focussing on the Blue-throated Macaw.

Other activities

On Sunday 25 May 2014, the Club held its regular Spring meeting at Cley, Norfolk. The event was well supported and included talks on several Neotropical topics.

In August 2014, 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.

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

Membership

Membership of the Club fell during the year to 778 (2013:819).

Review of the Club's financial activities

From a financial perspective, 2014 was a satisfactory year for the Club with total income of £36,208 (2013: £30,685). Whilst membership subscriptions continue to be the main source of the Club's income, Council would like to thank the organisations and individuals who made donations to the Club during the year, especially the Lush Foundation and March Foundation, whose support made a significant difference to the amount and number of conservation awards which could be funded.

The £19,023 spent on producing and distributing journals was the most significant expenditure which the Club incurred (2013: £18,895).

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 (Chair)	Gordon Ellis (Secretary)
Carl Downing	Alex Lees
Rob Clay	David Fisher
Chris Collins (Treasurer)	Charles Wilkins
Megan Crewe (resigned 25 May 2014)	Tom Stuart
Graham Ekins (resigned 25 May 2014)	Jeremy Bird
Rob Martin (resigned 25 May 2014)	Manuel Sanchez (resigned 25 May 2014)
Trevor Warren	

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

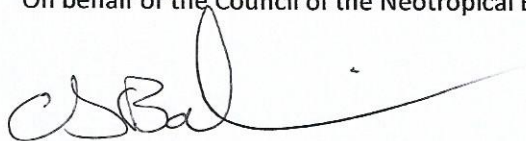
CAF Bank Limited
Kings Hill
West Malling
Kent
ME19 4TA

National Westminster Bank
84 Commercial Road
Swindon
SN1 5NU

Independent examiner

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

On behalf of the Council of the Neotropical Bird Club:



18th July
2015

Chris S Balchin

Chair

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 2014 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 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 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

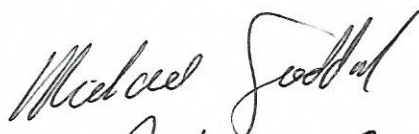
In connection with my examination, no matter has come to my attention:

(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.



18 July 2015

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

NEOTROPICAL BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 DECEMBER 2014

		Unrestricted	Restricted	Total	Total
	<u>Notes</u>	<u>fund</u>	<u>fund</u>	<u>funds</u>	<u>funds</u>
		£	£	2014	2013
				£	£
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary income	2	1,115	6,315	7,430	8,288
Activities for generating funds	3	6,291		6,291	5,749
Investment income		12		12	32
<i>Incoming resources from charitable activities</i>					
Subscriptions		22,475		22,475	16,616
		<hr/>	<hr/>	<hr/>	<hr/>
Total incoming resources		29,893	6,315	36,208	30,685
		<hr/>	<hr/>	<hr/>	<hr/>
Resources expended					
<i>Cost of generating funds</i>					
Fundraising trading: cost of goods sold and other costs	4	1,907		1,907	1,440
<i>Charitable activities</i>					
Grants payable	5	-	6,548	6,548	4,821
Cost of activities in furtherance of charity's objects	6	19,576		19,576	19,261
<i>Governance costs</i>	7	3,350		3,350	3,519
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		24,833	6,548	31,381	29,041
		<hr/>	<hr/>	<hr/>	<hr/>
Net incoming/(outgoing) resources		5,060	(233)	4,827	1,644
Total funds at 1 January 2014		31,308	3,696	35,004	33,360
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2014		<u>£36,368</u>	<u>3,463</u>	<u>39,831</u>	<u>35,004</u>

NEOTROPICAL BIRD CLUB

BALANCE SHEET

AS AT 31st DECEMBER 2014

	<u>Note</u>	<u>2014</u>		<u>2013</u>	
		£	£	£	£
Fixed assets	9		666		1,333
Current assets					
Cash		57,162		51,358	
Debtors	10	216		2,135	
Stock		231		-	
		<u>57,609</u>		<u>53,493</u>	
Creditors: Amounts falling due within one year	11	11,098		13,471	
Net current assets			<u>46,511</u>		<u>40,022</u>
			47,177		41,355
Creditors: Amounts falling due after one year	12		7,346		6,351
Net assets			<u>£39,831</u>		<u>£35,004</u>
Funds					
Unrestricted fund			36,368		31,308
Restricted fund			3,463		3,696
Total funds			<u>£39,831</u>		<u>£35,004</u>

Approved by the Board of Trustees on 18 July 2015 and signed on their behalf by:

..... Collins

**NEOTROPICAL BIRD CLUB
NOTES TO THE ACCOUNTS
YEAR ENDED 31st DECEMBER 2014**

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 over £75 are capitalised and depreciated over 3 years.

Stock

The stock of goods 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 2014

2. Voluntary Income

	2014			2013
	Unrestricted	Restricted	Total	Total
	<u>fund</u>	<u>fund</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Donations	1,115	6,315	7,430	8,288
Gift Aid	-	-	-	-
	<u>£1,115</u>	<u>6,315</u>	<u>7,430</u>	<u>£8,288</u>

3. Net income from trading activities

	2014			2013
	Unrestricted	Restricted	Total	Total
	<u>fund</u>	<u>fund</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Advertising and commission	3,375		3,375	2,339
Bulletin sales	531		531	579
Merchandise sales	210		210	-
Raffles etc.	1,932		1,932	2,429
Lodge networks	243		243	402
	<u>£6,291</u>	<u>-</u>	<u>6,291</u>	<u>£5,749</u>

4. Cost of generating funds

	2014			2013
	Unrestricted	Restricted	Total	Total
	<u>fund</u>	<u>fund</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Cost of merchandise sold	139		139	-
Cost of raffles	357		357	369
Birdfair costs	503		503	286
Meetings cost	49		49	80
Advertising and promotion	192		192	38
Depreciation of equipment	667		667	667
	<u>£1,907</u>	<u>-</u>	<u>1,907</u>	<u>£1,440</u>

5. Grants payable

	2014			2013
	Unrestricted	Restricted	Total	Total
	<u>fund</u>	<u>fund</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
Approved in year	<u>£ -</u>	<u>6,548</u>	<u>6,548</u>	<u>£4,821</u>

NEOTROPICAL BIRD CLUB

NOTES TO THE ACCOUNTS (Cont/d)

YEAR ENDED 31 DECEMBER 2014

6. Cost of further of charity's objectives

	2014			2013
	Unrestricted <u>fund</u>	Restricted <u>fund</u>	Total <u>Funds</u>	Total <u>Funds</u>
	£	£	£	£
Printing and assorted costs	15,041		15,041	14,769
Postage costs	3,982		3,982	4,126
Support costs:				
Birdfair costs	503		503	285
Meeting costs	50		50	81
	<u>19,576</u>	<u>-</u>	<u>19,576</u>	<u>£19,261</u>

7. Governance costs

	2014			2013
	Unrestricted <u>fund</u>	Restricted <u>fund</u>	Total <u>Funds</u>	Total <u>Funds</u>
	£	£	£	£
Cost of membership administration	844		844	985
Stationery	151		151	9
Postage	442		442	450
Meeting expenses	49		49	80
Bank and credit card charges	719		719	905
Accountancy fees	700		700	620
Insurance	431		431	431
(Profit)/Loss on exchange rate charges	(103)		(103)	39
Sundry Expenses	117		117	-
	<u>£3,350</u>	<u>-</u>	<u>3,350</u>	<u>£3,519</u>

NEOTROPICAL BIRD CLUB

NOTES TO THE ACCOUNTS (Cont/d)

YEAR ENDED 31 DECEMBER 2014

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 equipment</u> £	<u>Total</u> £	2013 <u>Total</u> £
Cost				
At 1 st January 2014	2,000	316	2,316	316
Additions	-	-	-	2,000
	-----	-----	-----	-----
At 31 st December 2014	2,000	316	2,316	2,316
	-----	-----	-----	-----
Depreciation				
At 1 st January 2014	667	316	983	316
Charge for year	667	-	667	667
	-----	-----	-----	-----
At 31 st December 2014	1,334	316	1,650	983
	-----	-----	-----	-----
Net book value at 31 st December	<u>£666</u>	<u>-</u>	<u>666</u>	<u>1,333</u>

10. Debtors

	<u>2014</u> £	<u>2013</u> £
Advertising	-	1,325
Prepayments	216	407
Other	-	403
	-----	-----
	<u>£216</u>	<u>£2,135</u>

NEOTROPICAL BIRD CLUB

NOTES TO THE ACCOUNTS (Cont/d)

YEAR ENDED 31 DECEMBER 2014

11. Creditors: amount falling due within one year

	<u>2014</u>	<u>2013</u>
	£	£
Prepaid subscriptions	7,082	11,651
Prepaid advertising income	600	600
Accountancy fees	660	1,220
Grants	2,756	-
	<u>£11,098</u>	<u>£13,471</u>

12. Creditors: amounts falling due after one year

	<u>2014</u>	<u>2013</u>
Deferred income	<u>£7,268</u>	<u>£6,351</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 Central and South America. 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 £1,456 (2013: £2,272) was reimbursed to members of the Council during the year for expenses paid by them on behalf of the Club.