

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2019  
for  
Neotropical Bird Club

Michael Goddard  
Chartered Certified Accountant  
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CR3 6RQ

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for the Year Ended 31 December 2019

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## Neotropical Bird Club

### Report of the Trustees for the Year Ended 31 December 2019

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 2019.

The Trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **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.

## **OBJECTIVES AND ACTIVITIES**

### **Review of Club activities during the year**

2019 was the 25th anniversary of the founding of NBC and to mark this, the club produced its largest issue to date of Neotropical Birding (number 25 containing 96 pages), as well as a large issue of our scientific journal, Cotinga.

Neotropical Birding 24 and 25

Issues 24 and 25 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 24 included:

- seeing Rufous-crowned Antpitta at the Mashpi Shungo Reserve in Ecuador;
- birding at Intervalles in Brazil;
- an overview of some Amazon lodges in Ecuador; and
- a report on the highly successful trip organised by Michael Carmody in Mexico for club members.

Articles in Neotropical Birding 25 included:

- a potted history of the Club by Honorary Secretary Chris Balchin;
- a review of a quarter-century of Neotropical bird discoveries;
- a look at the 'antpitta revolution' of the last 25 years; and
- an update on the conservation of the critically endangered Junin Grebe.

Cotinga 41

A wide variety of articles were also published in Cotinga 41 with these including:

- a summary of the threats to, and conservation of, birds in Mata de Aldeia in the north-east Atlantic rainforest of Brazil;
- an avifauna survey and conservation assessment of Serrania Sadiri, Madidi National Park, Bolivia; and
- The first record for South America of Eurasian Curlew in Argentina.

The short communications were equally varied and included details of the first breeding record of Southern Lapwing in Honduras, new locations for Rose-breasted Chat in Colombia and details of a Nocturnal Curassow with chicks found in eastern Ecuador.

The Club continued the publications strategy introduced in 2009 of producing one large issue of Cotinga and two issues of Neotropical Birding. The major change introduced in 2018 of offering members the opportunity to receive their publications in digital format continued to be available and by the end of the year, 106 members had chosen this option.

### **Conservation Awards**

The other major Club activity is funding conservation projects and 2019 was another highly successful year with a total fifteen awards being made (2018: 11). The grants totalled £35,126 during the year (2018: £24,435), which means that over the last 20 years £176,134 has been provided to support Neotropical bird conservation projects.

Projects funded in 2019 were as follows:

- US\$3,000 for a project to attempt to curb the capture and trade in Red Siskins in Venezuela;
- US\$2,000 towards a census of the flamingos at Mar Chiquita in Central Argentina;
- US\$1,500 contributing to a study on the threats to Olrog's Gull in Argentina.
- US\$3,000 for a study and to raise awareness of the Blue-eyed Ground Dove at the only reserve where this critically endangered species is found;
- US\$3,000 to establish, evaluate and refine methods of integrating human land use and Harpy Eagle conservation in Venezuela;
- US\$3,000 towards a project on the Pink-legged Graveteiro in Bahia, Brazil.
- US\$990 for a study to help protect a colony of the highly threatened Peruvian Tern at Paracas, Peru;
- US\$2,795 to help promote the conservation of birds and their habitat in the SianKa'an Mexico IBA through work with the children's birdwatching group "Tiger Herons";
- US\$3,000 towards a study on rare grassland species in Argentina;
- US\$3,000 for a project to identify the conservation actions needed to save the endangered and highly localised Goias Parakeet from extinction;
- US\$1,100 for work on the endangered Marvellous Spatuletail in Peru;
- US\$3,000 for a study to understand the response of dry forest birds in NW Peru to climate change;
- US\$3,000 towards work focussing on establishing an IBA in Mendoza, Argentina due to the presence of Yellow Cardinal and Crowned Solitary Eagle; and
- US\$3,000 to assist with recovery work following a major fire which threatens the endangered Grey-bellied Comet in Peru.
- US\$5,000 towards the long-term conservation of the Critically Endangered Sao Paulo Marsh Antwren in Brazil

## **OBJECTIVES AND ACTIVITIES**

As noted above, 2019 was the 25th anniversary of the founding of the Club and to celebrate this landmark, the Club organised a highly successful gathering and meal at Oakham in August 2019 to coincide with the British Birdwatching Fair. As usual, the Club had a stand at the Bird Fair, with the Club's main prizes in its annual raffle being a pair of Swarovski EL binoculars and a stay at El Septimo Lodge in Ecuador. The Club would especially like to thank Swarovski Optik for their ongoing support in providing prizes for this annual fundraising event.

The Club also jointly hosted a day long meeting at the Natural History Museum in London in October 2019 and this included a number of excellent talks by a range of speakers.

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

### **Membership**

Membership of the Club decreased marginally during the year to 708 (2018:711).

## **ACHIEVEMENT AND PERFORMANCE**

### **Review of the Club's financial activities**

From a financial perspective, 2019 was a highly satisfactory year for the Club with total income of £73,165 (2018: £66,197). Whilst membership subscriptions are the main source of unrestricted income, Council would like to thank the organisations and individuals who made donations during the year, especially Mark and Mo Constantine, PLJ Writings and the March Conservation Fund of Tides Foundation, whose ongoing support makes a huge difference to the number and size of conservation awards which can be funded.

The £22,295 spent on producing and distributing journals was the most significant expenditure which the Club incurred (2018: £21,703).

## **FUTURE PLANS**

NBC Council regularly considers its strategy for the future and during 2019 published a Strategic Plan which can be viewed on the Club's website.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 Natwest Bank. In the judgement of the Club's Council, this is currently the most appropriate form of investment for these monies although with interest rates remaining 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.

#### Trustees

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.

The Trustees typically meet three times per annum with telephone conference calls between meetings where and when this is deemed appropriate. Areas of activity which generally are discussed at each meeting include updates from the Chairman, Secretary and Treasurer, as well as individual Trustees with specific areas of responsibility. Individual Trustees have day-to-day decision making authority within their dedicated area of responsibility and within the policies and constraints specified at Trustees' meetings.

### **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. This is kept under regular review and discussed at Council meetings as and when necessary.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1040130

### **Principal address**

c/o The Lodge  
Sandy  
Bedfordshire  
SG19 2DL

Neotropical Bird Club

Report of the Trustees  
for the Year Ended 31 December 2019

**Trustees**

Chris Balchin (Secretary)  
John Clark (appointed 17.8.19)  
Rob Clay  
Chris Collins (Treasurer)  
Mike Dawson  
Carl Downing  
David Fisher (Chairman)  
Roberta Goodall  
Manuel Sanchez  
Tom Stuart (resigned 17.8.19)  
Charles Wilkins  
Rob Williams

**Independent Examiner**

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Chris Balchin (Secretary) - Trustee

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

**Independent examiner's report to the trustees of Neotropical Bird Club**

I report to the charity trustees on my examination of the accounts of Neotropical Bird Club (the Trust) for the year ended 31 December 2019.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

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

Date: .....



Neotropical Bird Club

Statement of Financial Activities  
for the Year Ended 31 December 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	36,827	29,176	66,003	59,491
<b>Charitable activities</b>					
Advertising		4,026	-	4,026	4,454
Sales		1,091	-	1,091	1,070
Raffle etc		1,413	-	1,413	1,180
Anniversary meal		627	-	627	-
Investment income	3	5	-	5	2
<b>Total</b>		<u>43,989</u>	<u>29,176</u>	<u>73,165</u>	<u>66,197</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	882	-	882	829
<b>Charitable activities</b>					
Publications		22,295	-	22,295	21,703
Grants		-	35,126	35,126	24,435
Anniversary meal		625	-	625	-
Other		7,477	892	8,369	6,623
<b>Total</b>		<u>31,279</u>	<u>36,018</u>	<u>67,297</u>	<u>53,590</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>12,710</u>	<u>(6,842)</u>	<u>5,868</u>	<u>12,607</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>61,422</u>	<u>28,870</u>	<u>90,292</u>	<u>77,685</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>74,132</u></u>	<u><u>22,028</u></u>	<u><u>96,160</u></u>	<u><u>90,292</u></u>

The notes form part of these financial statements

Neotropical Bird Club

Balance Sheet

31 December 2019

	Notes	Unrestricted fund £	Restricted fund £	31.12.19 Total funds £	31.12.18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	306	-	306	612
<b>CURRENT ASSETS</b>					
Stocks	8	217	-	217	290
Debtors	9	3,257	-	3,257	-
Prepayments		-	-	-	300
Cash at bank		88,895	22,028	110,923	104,880
		<u>92,369</u>	<u>22,028</u>	<u>114,397</u>	<u>105,470</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(12,578)	-	(12,578)	(8,984)
<b>NET CURRENT ASSETS</b>					
		<u>79,791</u>	<u>22,028</u>	<u>101,819</u>	<u>96,486</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		80,097	22,028	102,125	97,098
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	(5,965)	-	(5,965)	(6,806)
<b>NET ASSETS</b>					
		<u>74,132</u>	<u>22,028</u>	<u>96,160</u>	<u>90,292</u>
<b>FUNDS</b>					
Unrestricted funds	12			74,132	61,422
Restricted funds				22,028	28,870
<b>TOTAL FUNDS</b>					
				<u>96,160</u>	<u>90,292</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
Chris Collins (Treasurer) - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Website - 33% on cost

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019**2. DONATIONS AND LEGACIES**

	31.12.19	31.12.18
	£	£
Donations	40,122	38,038
Gift Aid	2,957	-
Subscriptions	22,924	21,453
	<u>66,003</u>	<u>59,491</u>

**3. INVESTMENT INCOME**

	31.12.19	31.12.18
	£	£
Deposit account interest	5	2
	<u>5</u>	<u>2</u>

**4. RAISING FUNDS****Raising donations and legacies**

	31.12.19	31.12.18
	£	£
Support costs	809	819
	<u>809</u>	<u>819</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

During 2019 fees amounting to £499 were paid to Rob Clay for the administration of the conservation awards. (2018 - £499)

**Trustees' expenses**

A total of £1,634 (2018 £709) was reimbursed to trustees during the year for expenses paid by them on behalf of the charity.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,024	36,467	59,491
<b>Charitable activities</b>			
Advertising	4,454	-	4,454
Sales	1,070	-	1,070
Raffle etc	1,180	-	1,180
Investment income	2	-	2
<b>Total</b>	<u>29,730</u>	<u>36,467</u>	<u>66,197</u>
<b>EXPENDITURE ON</b>			
Raising funds	829	-	829
<b>Charitable activities</b>			
Publications	21,703	-	21,703
Grants	-	24,435	24,435
Other	5,888	735	6,623

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Total</b>	28,420	25,170	53,590
<b>NET INCOME</b>	1,310	11,297	12,607
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	60,112	17,573	77,685
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>61,422</u>	<u>28,870</u>	<u>90,292</u>

**7. TANGIBLE FIXED ASSETS**

	Website £
<b>COST</b>	
At 1 January 2019 and 31 December 2019	<u>3,918</u>
<b>DEPRECIATION</b>	
At 1 January 2019	3,306
Charge for year	<u>306</u>
At 31 December 2019	<u>3,612</u>
<b>NET BOOK VALUE</b>	
At 31 December 2019	<u>306</u>
At 31 December 2018	<u>612</u>

**8. STOCKS**

	31.12.19 £	31.12.18 £
Stocks	<u>217</u>	<u>290</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19 £	31.12.18 £
Trade debtors	300	-
Gift Aid	<u>2,957</u>	-
	<u>3,257</u>	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.19	31.12.18
	£	£
Trade creditors	1,939	1,200
Deferred income	10,639	7,784
	<u>12,578</u>	<u>8,984</u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.19	31.12.18
	£	£
Deferred income	5,965	6,806
	<u>5,965</u>	<u>6,806</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	61,422	12,710	74,132
<b>Restricted funds</b>			
Restricted fund	28,870	(6,842)	22,028
	<u>90,292</u>	<u>5,868</u>	<u>96,160</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	43,989	(31,279)	12,710
<b>Restricted funds</b>			
Restricted fund	29,176	(36,018)	(6,842)
	<u>73,165</u>	<u>(67,297)</u>	<u>5,868</u>

**12. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	60,112	1,310	61,422
<b>Restricted funds</b>			
Restricted fund	17,573	11,297	28,870
<b>TOTAL FUNDS</b>	<u>77,685</u>	<u>12,607</u>	<u>90,292</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,730	(28,420)	1,310
<b>Restricted funds</b>			
Restricted fund	36,467	(25,170)	11,297
<b>TOTAL FUNDS</b>	<u>66,197</u>	<u>(53,590)</u>	<u>12,607</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	60,112	14,020	74,132
<b>Restricted funds</b>			
Restricted fund	17,573	4,455	22,028
<b>TOTAL FUNDS</b>	<u>77,685</u>	<u>18,475</u>	<u>96,160</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2019

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,719	(59,699)	14,020
<b>Restricted funds</b>			
Restricted fund	65,643	(61,188)	4,455
<b>TOTAL FUNDS</b>	<u>139,362</u>	<u>(120,887)</u>	<u>18,475</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2019.



Neotropical Bird Club

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2019

	31.12.19 £	31.12.18 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	40,122	38,038
Gift Aid	2,957	-
Subscriptions	22,924	21,453
	<hr/>	<hr/>
	66,003	59,491
<b>Investment income</b>		
Deposit account interest	5	2
<b>Charitable activities</b>		
Merchandise and Bulletin sales	1,091	1,070
Miscellaneous income	1,413	1,180
Advertising	4,026	4,454
Anniversary meal	627	-
	<hr/>	<hr/>
	7,157	6,704
	<hr/>	<hr/>
<b>Total incoming resources</b>	73,165	66,197
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	290	300
Closing stock	(217)	(290)
	<hr/>	<hr/>
	73	10
<b>Charitable activities</b>		
Printing and associated costs	17,952	18,118
Postage	4,343	3,585
Grants to institutions	19,926	4,702
Grants to individuals	15,200	19,733
	<hr/>	<hr/>
	57,421	46,138
<b>Support costs</b>		
<b>Management</b>		
Birdfair, meetings and raffle costs	1,686	1,391
Stationery, postage and sundries	693	550
Website expenses	571	695
Anniversary meal	625	-
Insurance	176	176
Accountancy fees	600	600
Administration of conservation awards scheme	499	499
Administration of membership	2,880	2,980
Depreciation of website	306	306
	<hr/>	<hr/>
	8,036	7,197

This page does not form part of the statutory financial statements

Neotropical Bird Club

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2019

	31.12.19	31.12.18
	£	£
<b>Management</b>		
<b>Finance</b>		
Bank charges	499	323
PayPal charges	788	490
Exchange rate differences	480	(568)
	<u>1,767</u>	<u>245</u>
Total resources expended	<u>67,297</u>	<u>53,590</u>
<b>Net income</b>	<u><u>5,868</u></u>	<u><u>12,607</u></u>

This page does not form part of the statutory financial statements