

### ANNUAL GENERAL MEETING

The Annual General Meeting of the British Ornithologists' Club was held in the Rector's Residence, 170 Queens Gate, Imperial College, London, SW7 on Wednesday 29 April 2009 at 6 pm with Cdr. M. B. Casement OBE, RN, in the Chair. Fifteen members were present (including eight from the committee and one ex-officio). Apologies were received from: D. R. Calder, S. P. Dudley G. M. Kirwan, Mrs M. N. Muller, C. W. R. Storey and P. J. Wilkinson.

**1. Minutes of previous meeting.** The Minutes of the 2008 AGM held on 29 April 2008, which had been published (*Bull. Brit. Orn. Cl.* 128: 73–75), were approved and signed by the Chairman.

**2. Chairman's report.** The Chairman delivered his review, which can be read at the start of the Trustees' Annual Report on pp. 66–67.

**3. Trustees Annual Report.** The Chairman advised the meeting that the Trustees' Annual Report and Annual Accounts were again combined in the handout available at the meeting, and confirmed that these would be published in the June issue of the Bulletin. The Hon. Secretary referred members to those sections of the report covering Management, Membership and Activities, and read these aloud. The Hon. Treasurer drew attention to the income and expenditure details (shown on pp. 71–72) of the accounts and summarised the balance sheet (shown on p. 71). He drew attention to the fall in value of investments in line with world financial markets, but was pleased to report an increase in income. The Chairman thanked the Hon. Treasurer for his support and seconded his proposal that the accounts be formally accepted; all those present agreed.

**4. The Bulletin.** In the absence of the *Hon. Editor*, the Chairman referred to his report published in the Trustees' Annual Report, which can be found on p. 69 of this issue.

**5. Publications report.** The Chairman of the BOU–BOC Joint Publications Committee referred to his report published in the Trustees' Annual Report, which can be found on p. 69 of this issue.

**6. Election of Officers and Committee.** The Chairman said that the election of Officers was as proposed in the agenda as published in *Bull. Brit. Orn. Cl.* 129: 1:

- (i) Miss H. Baker be elected *Chairman* (*vice* Cdr. M. B. Casement, OBE, RN)
- (ii) Dr. R. P. Prŷs-Jones be elected *Vice-Chairman* (*vice* Miss H. Baker)
- (iii) Mr S. A. H. Statham be re-elected as *Hon. Secretary*
- (iv) Mr D. J. Montier be re-elected as *Hon. Treasurer*
- (v) Three appointments to committee to be made (*vice* Dr. R. P. Prŷs-Jones, Dr J. H. Cooper and Mr P. J. Wilkinson) from the following nominations: Mr S. M. S. Gregory, Mr K. Heron Jones and Mr C. W. R. Storey

No other changes to the committee are proposed, as all other members are eligible to serve at least one more year in office.

*Ex-officio members* (in continuation):

Revd. T. W. Gladwin (*Chairman Joint Publications Committee*)

Prof. R. A. Cheke (*Hon. Publications Officer*)

Mr S. P. Dudley (*Administration Manager*)

Mr G. M. Kirwan (*Hon. Editor*)

All changes were proposed by Dr C. F. Mann, seconded by Revd. T. W. Gladwin and unanimously agreed by those present.

**7. Any Other Business.** There was no other business and the meeting closed at 6.30 pm.

### BRITISH ORNITHOLOGISTS' CLUB

Founded 5 October 1892

Registered Charity No. 279583

#### Chairman's review

This is my fourth and, in naval jargon, my 'haul-down' report, as your Chairman. My heartfelt thanks are due, once again, to the many key members of Committee who have given me loyal support throughout another exceptionally busy year. You will read a summary of their activities in the appropriate sections of the Trustees' Report, and most will present their reports in person. Chief amongst these must be David Montier (*Hon. Treasurer*) who has once again produced a masterfully clear set of accounts and successfully managed our resources, despite a severe decline in the value of the Herbert Stevens Fund investments in the current financially difficult year. My special thanks also go to Tony Statham (*Hon. Secretary*) for his patience and support, for the administration of our meetings and speakers for dinners, and his excellent handling of

administrative arrangements with Imperial College. Having held this post myself (1996–2004), I know he has not found it easy living in my shadow. Unfortunately, Guy Kirwan (*Hon. Editor*) cannot be with us today, but I wish to record our thanks to him for continuing to produce a high-quality Bulletin despite very difficult conditions, often from the depths of South America. I can apologise, on his behalf, for errors in the production of a recent issue, but steps have been taken recently to strengthen the Bulletin Subcommittee (BSC) to provide the additional support he needs. I am grateful to Nigel Collar for his advice and support as Chairman of the BSC, and to Steven Gregory who has now agreed to take on this challenging task, in addition to completing his invaluable work with the scanning project for all Bulletin back-numbers.

I thank Steve Dudley, once again, for his advice and support for the administration of our membership and subscriptions, and handling of sales of publications. The steady and continuing small decline in membership remains a matter of concern, but is similar to other comparable societies. I thank Tom Gladwin for continuing to chair the BOC–BOU Joint Publications Committee (JPC) and Bob Cheke for his contribution as Commissioning Editor of the Checklist series; also David Fisher and Eng-Li Green who continue to modernise the BOC website. My thanks are due to each of them for their key roles in managing our affairs. Sadly, your Committee says goodbye to Jo Cooper and Peter Wilkinson on completion of their four-year terms of office.

Our thanks are due to Imperial College for their excellent administrative support and for continuing to allow us very favourable rates, and especially for permitting us the excellent facilities of the Rector's Residence, at no extra charge, when our normal room in the Sheffield Building has not been available because of redecoration. The Club's projector has been put to good use throughout the year, and we are grateful to Pat Sellar and Ron Kettle for their technical skills with the sound equipment.

Two major projects continued to feature prominently in your Committee's discussions. We have agreed to maintain our grant towards the completion of the international Taxonomic Reference project (REFTAX). We have also agreed to finance, for a trial period of two years, the continuation of the publication of *Systematic notes on Asian birds* (SNAB), as an item in the Occasional Publications series, under the management of the JPC. The first issue is due to be published later this year.

Three years ago, we set ourselves a vision for the future, and a special meeting was held at Tring, in February 2007, to review and reform the activities and publications to further the stated charitable aims of this Club in this age of rapidly changing technologies. I hope all will agree that considerable progress has been achieved, but the task is not yet complete, and two targets remain, namely to find successors for our two chief Officers—David Montier and Tony Statham. Both have served with commendable dedication and loyalty, and have indicated a desire to retire. I thank them both for their continuing loyalty and support.

And finally, my thanks go to Helen Baker who, as my Vice-Chairman, has quietly and conscientiously supported me throughout my term and, in handing over to her as my successor, I urge you all to give her your encouragement and support. I wish her every success.

*Cdr. Michael Casement, OBE, RN*  
29 April 2009

## TRUSTEES' ANNUAL REPORT FOR 2008

### List of Trustees—Committee

Cdr. M. B. CASEMENT, OBE, RN *Chairman* (2005)  
Miss H. BAKER *Vice-Chairman* (2005)  
S. A. H. STATHAM *Hon. Secretary* (2004)  
D. J. MONTIER *Hon. Treasurer* (1997)  
Dr J. H. COOPER (2005)  
D. J. FISHER (2007)  
Dr R. P. PRŶS-JONES (2007)  
M. J. WALTON (2008)  
P. J. WILKINSON (2005)

Dr J. P. HUME also served as a Trustee for part of the year covered by this annual report and accounts

**Correspondence and enquiries** to the *Hon. Secretary*, Ashlyns Lodge, Chesham Road, Berkhamsted, Herts. HP4 2ST

**Hon. Editor** G.M. Kirwan

**Independent Examiners** Porritt Rainey, 9 Pembroke Road, Sevenoaks, Kent TN13 1XR

**Bankers** Barclays Bank plc, Dale House, Wavertree Boulevard, Liverpool L7 9PQ

**Trustees of the Herbert Stevens Trust Fund** The following served as Trustees of the Fund during the year covered by this annual report and accounts: Mr N. J. Crocker, Mr P. J. Oliver, Mr R. C. Price and Mr S. J. R. Rumsey

### Objects of the Charity

The promotion of scientific discussion between Members of the British Ornithologists' Union (BOU) and others interested in ornithology, and to facilitate the dissemination of scientific information concerned with ornithology, with a particular emphasis on avian systematics, taxonomy and distribution. These objects are pursued through the Club's publications, especially the Bulletin published four times a year, and a regular programme of meetings.

### Constitution and Committee

The British Ornithologists' Club was founded in October 1892. It currently operates under Rules revised in 2000 and approved at a Special General Meeting on 31 October of that year. Members of the Committee, who are also the trustees of the Club, are listed above with the dates of their appointment.

The Committee is responsible for the general control and management of the Club and consists of four Officers, namely a Chairman and a Vice-Chairman, each elected for a term of four years, an Hon. Secretary and an Hon. Treasurer, each elected for a term of one year and five other members, each of whom shall be elected for a term of four years. Elections to the Committee from amongst the Club's membership are by a simple majority of those Members of the Club present and voting at an AGM or a Special General Meeting. A Member may be co-opted by the Committee to fill a temporary vacancy until the following AGM.

### Management

The Committee met six times during the year. Mr S. A. H. Statham was re-elected as Hon. Secretary and Mr D. J. Montier was re-elected Hon. Treasurer at the AGM on 29 April. Mr M. J. Walton was elected in succession to Dr J. P. Hume; no other changes to the Committee were proposed or made, as all other members were eligible to serve at least one more year in office.

Under the terms of an agreement between the Club and the BOU entered into in 2004, certain administrative matters are undertaken on behalf of the Club by the BOU Administrative Office under the management of Mr S. P. Dudley, the BOU Senior Administrator. Under this arrangement, Mr Dudley continued his ex-officio roles as Membership Secretary and advisor on publication matters, including management of BOC publications (publishing, sales and warehousing), subscription management of BOC Institutional Subscribers to the Bulletin and other Bulletin-related matters.

### Membership

As at 31 December 2008, there were 420 paid-up members (447 in 2007)—217 from the UK and 203 overseas (45 countries). Overseas members comprise Europe (87), North America (49), Australasia (24), Africa (19), Asia (15) and South America (9). The Club welcomed 12 new members, but mourned the death of two, G. A. Hall (1978) and T. R. Smeeton (2002). Six resignations were received, and 31 were removed under Rule 24.

### Institutions

The Bulletin was distributed to 104 institutes during 2008 (107 in 2007), with 25 in the UK and 79 overseas (24 different countries). Of the latter, 37 were in North America, 28 in Europe (including Russia), seven in Australasia, four in Africa, two in Asia and one in South America.

### BOC-BOU Joint Publications Committee

Revd. T. W. Gladwin remained Chairman of the Joint BOC-BOU Publications Committee and Prof. R. A. Cheke remained Hon. Publications Officer.

### Herbert Stevens Trust Fund

There was a change of Trustee for the Herbert Stevens Trust Fund on 29 January 2008 when Mr S. J. R. Rumsey was appointed in place of Mr P. J. Oliver who had given notice of his wish to resign. The Committee wishes to record its thanks to Mr Oliver for his services as Trustee since his appointment in 1985 and is very grateful for his valuable contribution to the management of the fund over such a long period. The Committee also thanks the continuing Trustees, Mr N. J. Crocker and Mr R. C. Price, together with Mr Rumsey, for their time and expertise advising on the performance of the fund.

### Meetings

The number of evening meetings held at Imperial College, London, was maintained at six in 2008, with a total of 174 attendees, representing a mean attendance of 29. The programme of speakers during the year covered a variety of topics. The opening meeting in January gave members the benefit of Dr Nigel Collar outlining his recent work on *Birds and people*. In March, Dr Lars Svensson provided a detailed taxonomic analysis of four species of warblers found in the Caucasus and our AGM in April once again featured a series of short talks from members. These included a summary of the activities of Kálmán Kittenberger, a collector of African birds, a discussion on White Wagtails *Motacilla a. alba* wintering in Britain, reports of trips to Mozambique and Antarctica, and a question of why 'experts' cannot agree on an international name for

certain species and, in particular, confusion over the names of *Anthus* pipits. A special meeting was held on Saturday 21 June at the Natural History Museum, Tring, to mark two 150th anniversaries—*viz.* the reading of the first papers on natural selection by Alfred Russel Wallace and Charles Darwin at the Linnean Society and the founding of the BOU; Revd. Tom Gladwin marked the occasion with a talk on the former topic but acknowledged the special relationship between the Club and its 'parent', the BOU. The summer meeting in July complemented the anniversary theme with Dr Jo Cooper focusing on the life and works of Charles Darwin. In September, Dr Sam Turvey gave the Club a fascinating insight into the world of the Moa and Richard Price concluded the Club's programme with a well-illustrated talk on the birds of Morocco. Summaries of all these talks are to be found in the Club News section of the Bulletin. The Committee was pleased to advise members that the cost of Club dinners was being maintained at £22.50 per head.

### The Bulletin

Vol. 128 comprised 288 pages and 43 papers of broad geographical scope, albeit with the Neotropics again particularly well represented. Taxonomy and nomenclature remain Bulletin mainstays, and three new subspecies were described, all from South America, one a new *Arremonops* (Emberizidae) sparrow and the other two both *Grallaricula* (Grallariidae) antpittas. Other highlights included papers reporting the rediscoveries of two long-lost birds, Beck's Petrel *Pseudobulweria becki* and White-tailed Tityra *Tityra leucura*. For papers published in 2008, the interval between receipt and publication was 2–16 months, with a mean of c.12 months. The Bulletin received a total of 34 new manuscripts in 2008. Of these, five were rejected and the rest have been accepted or are still being refereed for potential publication. Grateful thanks are due, as ever, to referees who have given freely of their time and expertise; members of the Standing Committee on Ornithological Nomenclature (SCON), especially Edward Dickinson and Richard Schodde; to Eng-Li Green, of Alcedo Publishing, for her constant dedication to Bulletin duties, including production of the index; and Latimer Trend (printers) for their efficiency. Tony Statham prepared the cover information and Club Announcements, whilst staff at The Natural History Museum, Tring, continue to offer much-needed assistance in all manner of small but useful ways.

### BOC–BOU Joint Publications Committee

**Members.** Revd. T. W. Gladwin (*Chairman*), Prof. R. A. Cheke (*Commissioning and Checklist Series Editor*), S. P. Dudley (*Publications Manager*), Prof. C. M. Perrins, D. J. Montier, N. J. Redman, S. A. H. Statham and Dr J. H. Cooper. This joint committee (JPC), which is responsible for the BOU's and BOC's non-journal publications, met twice in 2008; much of its business being conducted by e-mail. The Chairman is alternately appointed by the BOC and the BOU. Nominated in 2007 by the BOU, Tom Gladwin continues to chair the committee until April 2009. Dr J. H. Cooper kindly accepted an invitation to be co-opted onto the committee.

**Publications.** For various good reasons all publications in hand experienced further delays. *The checklist of the birds of Borneo* was published at the year-end, and *The checklist of the birds of Barbados* is now expected to be published in early summer 2009. The committee was pleased to receive the main part of the manuscript of *The checklist of the birds of the British Isles* and, subject to contract, publication is planned for 2009. *The Asian bird records of Richard Meinertzhagen* by Pamela Rasmussen and Robert Prŷs-Jones, now expected in 2009, will form the next in the BOC's Occasional Publication Series. The manuscript for the sixth volume in the series of *Systematic notes on Asian birds*, being the first of two issues to be financed by the BOC, is also expected in 2009. The committee continues to seek to maintain contact with authors of other potential titles and evaluate new proposals.

**Acknowledgements.** The committee is grateful to all who have contributed to its work, especially to Bob Cheke and Steve Dudley for progressing and managing the titles in its charge, and Angela Langford for kindly attending and preparing the minutes of its meetings.

### Financial review

A surplus of £5,949 on the ordinary activities of the Club for 2008 is almost exactly £2,000 higher than in 2007, with much of that improvement resulting from a reduction in expenditure. In total, the incoming resources showed little change, though there are variations under the individual headings. A drop of £900 in membership subscriptions was partly offset by the catch-up in the recovery of income tax on Gift Aid and deeds of covenant, but the downward trend is a worry. Interest rates remained fairly high for much of 2008 resulting in an increase of £800 in interest received on the Club's cash deposits, whilst distributions from the Herbert Stevens Trust Fund investments improved by over £900.

Expenditure for the year was down by approximately £1,300 compared with 2007. Bulletin costs totalled £12,566 and are expected to rise further in 2009, taking them above the level of the current subscription income. A small sum spent during the year on the Bulletin scanning project has been charged against the Clancey Fund, which is specifically for additional expenditure related to the Bulletin. Further expenditure was incurred on the joint checklist series with the BOU, covering both *The birds of Borneo*, published at the end of the year, and *The birds of Barbados*, due to appear in 2009.

The major impact on the Club's finances, however, came from the serious collapse in share prices as stock markets suffered from the banking crisis. The value of the Herbert Stevens Fund fell by £82,930 (30%) over the year, giving a market value at 31 December of £190,836 against £273,766 the year before. As a result, the Club's total funds at the end of 2008 stood at £364,059, a net decrease of just short of £77,000.

#### **Investments**

There were no changes in the composition of the Herbert Stevens Fund during the year and it remains invested in three charity unit trusts. As mentioned above, the income improved, despite the falling market values, but in the current economic climate, it is likely that distributions in 2009 will be lower as companies reduce their dividends. Interest rates have also fallen sharply over the last few months and that, too, is expected to have a marked impact on the amount earned on cash deposit accounts.

#### **Reserves**

Fortunately, the Club has a reasonable level of liquidity at present and it is intended that expenditure, particularly on *The birds of Barbados* and *The checklist of the birds of the British Isles*, will continue as planned. In addition to the £20,000 Unrestricted Designated Fund for future publications, the two restricted funds, the Clancey bequest and the Publications Fund totalled £66,605 at the year-end and are held as backing for new developments for the Bulletin or additions to other Club publications respectively.

#### **Risks**

The Committee has reviewed the major risks to which the Club is exposed, particularly with regard to managing the Club's cash resources during a period when interest rates and unit trust distributions are expected to be strained. Expenditure on the Bulletin is a major item and has a regular production schedule, but timing of other publications, particularly the joint Checklists, produced in conjunction with the BOU, are less predictable as they rely on dedicated work by authors working on an entirely voluntary basis and with other commitments of their own. The production timetable is regularly reviewed to ensure that sufficient resources are available when required. The Herbert Stevens Fund is managed by three Trustees, who report regularly to the Committee.

#### **Trustees' Responsibilities**

Under the Charities Act 1993, the Trustees are required to prepare a statement of accounts for each financial year that gives a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources in the year. In preparing the statement the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the statement of accounts;
- Prepare the financial accounts on the going concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that any statement of account prepared by them complies with the regulations under section 41(1) of the Charities Act 1993. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved and signed on behalf of the Trustees

**M. B. Casement**

Cdr. M. B. Casement, OBE RN,  
Chairman

Date: 29 April 2009

**BRITISH ORNITHOLOGISTS' CLUB**  
**Registered charity No. 279583**  
**BALANCE SHEET—31 December 2008**

	Notes	2008		2007	
		£	£	£	£
<b>FIXED ASSETS</b>					
Projection Equipment	2		-		-
<b>INVESTMENTS</b>					
At market value	3		239,836		322,766
<b>CURRENT ASSETS</b>					
Stock of publications		100		100	
Cash at bank and in hand		7,674		4,688	
Cash on deposit		126,568		122,024	
Prepayments		510		-	
Other debtors		1,084		1,171	
		<u>135,936</u>		<u>127,983</u>	
<b>CURRENT LIABILITIES</b>					
Subscriptions in advance		(3,764)		(4,146)	
Creditors falling due within one year		(7,949)		(5,563)	
			<u>124,223</u>		<u>118,274</u>
<b>TOTAL ASSETS</b>			<u>364,059</u>		<u>441,040</u>
<b>FUNDS</b>					
Unrestricted					
Designated	4		20,000		20,000
Other	5		277,454		357,918
			<u>297,454</u>		<u>377,918</u>
Restricted	6		66,605		63,122
			<u>364,059</u>		<u>441,040</u>

Approved and Signed on behalf of the Trustees

*M. B. Casement*

Cdr. M. B. Casement, OBE, RN,  
Chairman

Date: 29 April 2009

**STATEMENT OF FINANCIAL ACTIVITIES—31 December 2008**

	Unrestricted	2008 Restricted	Total	2007 Total
	£	£	£	£
<b>INCOMING RESOURCES</b>				
<b>SUBSCRIPTIONS AND DONATIONS</b>				
Members	8,408	-	8,408	9,042
Institutional subscribers	3,408	-	3,408	3,676
Donations	72	-	72	383
Income Tax recoverable under Gift Aid & Deeds of Covenant	651	85	736	130
	<u>12,539</u>	<u>85</u>	<u>12,624</u>	<u>13,231</u>
<b>INVESTMENT INCOME</b>				
Herbert Stevens Trust Fund	12,370	-	12,370	11,405
Interest received	6,202	3,745	9,947	9,113
	<u>18,572</u>	<u>3,745</u>	<u>22,317</u>	<u>20,518</u>

SALES OF PUBLICATIONS				
Bulletin	200	-	200	495
Other BOC publications	316	-	316	484
Joint BOU/BOC publications	<u>1,544</u>	-	<u>1,544</u>	<u>1,621</u>
	<u>2,060</u>	-	<u>2,060</u>	<u>2,600</u>
OTHER INCOMING RESOURCES				
MEETINGS	3,892	-	3,892	3,958
OTHER INCOME	<u>269</u>	-	<u>269</u>	<u>151</u>
TOTAL INCOMING RESOURCES	<u>37,332</u>	<u>3,830</u>	<u>41,162</u>	<u>40,458</u>
RESOURCES EXPENDED				
CHARITABLE EXPENDITURE				
BOC BULLETIN				
Production, printing and distribution	12,566	-	12,566	11,884
Bulletin scanning project	-	347	347	-
OTHER PUBLICATIONS				
Production costs	5,565	-	5,565	2,046
Publicity, postage and packing	499	-	499	613
GRANTS	325	-	325	5,000
MEETINGS				
Room and equipment hire, speakers' expenses, etc.	1,423	-	1,423	1,337
Restaurant	3,853	-	3,853	3,934
ADMINISTRATION	7	<u>10,635</u>	-	<u>10,635</u>
TOTAL EXPENDITURE	<u>34,866</u>	<u>347</u>	<u>35,213</u>	<u>36,527</u>
EXCESS OF INCOME OVER EXPENDITURE				
(Decrease) / Increase in value of investments	5	<u>(82,930)</u>	-	<u>(82,930)</u>
		<u>(80,464)</u>	3,483	<u>(76,981)</u>
TOTAL FUNDS brought forward at 1 January 2008	<u>377,918</u>	<u>63,122</u>	<u>441,040</u>	<u>451,392</u>
TOTAL FUNDS at 31 December 2008	<u>297,454</u>	<u>66,605</u>	<u>364,059</u>	<u>441,040</u>

#### NOTES TO THE ACCOUNTS—31 December 2008

##### 1. ACCOUNTING POLICIES

- a) Basis of Accounts. The financial statements are prepared under the historical cost convention as modified by the inclusion of investments in the Herbert Stevens Trust Fund at market values. They are also prepared in accordance with the Financial Reporting Standards for Smaller Entities and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005).
- b) Investments and Cash Deposits. The Herbert Stevens Trust Fund is invested in quoted charity unit trusts and included as investments in the Balance Sheet at year-end market values. Income from this fund and from cash deposits shown in the Balance Sheet under Current Assets is included in Incoming Resources in the Statement of Financial Activities on a receipts basis. The Clancey bequest is held in a fixed-term deposit account which forms part of the total of investments in the Balance Sheet. Interest on this deposit account is brought into the Statement of Financial Activities on an accruals basis.
- c) Subscriptions. Subscriptions for the current year and any arrears are included in Incoming Resources in the Statement of Financial Activities. Subscriptions received in advance are carried forward in the Balance Sheet as Current Liabilities.
- d) Expenditure is accounted for on an accruals basis.
- e) Depreciation. Depreciation of fixed assets is calculated to write off their value over their expected useful lives at an annual rate of 25% on cost.

- f) Publications. The cost of publications is written off in the Statement of Financial Activities as incurred except for a nominal stock value of £100 carried in the Balance Sheet.

## 2. FIXED ASSETS

Projection Equipment	2008
	£
Cost at 1 January and 31 December 2008	<u>648</u>
Accumulated depreciation at 1 January 2008	648
Charge for the year	<u>-</u>
At 31 December 2008	<u>648</u>
Net Book Value: At 31 December 2008	<u>-</u>
At 31 December 2007	<u>-</u>

## 3. INVESTMENTS—at market value

	2008	2007
	£	£
UNRESTRICTED FUNDS		
Herbert Stevens Trust Fund	190,836	273,766
RESTRICTED FUNDS		
Clancey bequest	<u>49,000</u>	<u>49,000</u>
	<u>239,836</u>	<u>322,766</u>

All investments are held in the UK.

## 4. UNRESTRICTED DESIGNATED FUND for future publications

	2008
	£
Balance at 1 January 2008	20,000
Designated during the year	<u>-</u>
Balance at 31 December 2008	<u>20,000</u>

## 5. OTHER UNRESTRICTED FUNDS

	GENERAL FUND	HERBERT STEVENS TRUST FUND	TOTAL
	£	£	£
Balances at 1 January 2008	84,152	273,766	357,918
Decrease in value of investments during year	-	(82,930)	(82,930)
Excess of income over expenditure	<u>2,466</u>		<u>2,466</u>
Balances at 31 December 2008	<u>86,618</u>	<u>190,836</u>	<u>277,454</u>

## 6. RESTRICTED FUNDS

	CLANCEY BEQUEST	PUBLICATIONS FUND	TOTAL
	£	£	£
Balances at 1 January 2008	58,353	4,769	63,122
Gift Aid recovered	85		85
Expenditure on Bulletin scanning project	(347)	-	(347)
Interest received	<u>3,484</u>	<u>261</u>	<u>3,745</u>
Balances at 31 December 2008	<u>61,575</u>	<u>5,030</u>	<u>66,605</u>

- a. The Clancey bequest was donated by the late Dr P. A. Clancey with the request that it should be used to support and enhance the Club's Bulletin.
- b. The Publications Fund is available to finance Club publications other than regular issues of the Bulletin.

**7. ADMINISTRATION EXPENSES**

	2008	2007
	£	£
Club's share of rental of storage unit	1,839	2,311
Audit and Independent Examination fees	600	600
Depreciation	-	162
BOU administration services	6,685	6,367
Other administration expenses	1,511	2,273
	10,635	11,713

**8. REIMBURSEMENT OF EXPENSES**

Trustees do not receive any remuneration and have not been reimbursed for any costs they may incur in attending regular Trustee meetings. They are reimbursed for any other expenses incurred on behalf of the Club. The total amount reimbursed during the year was £613 (2007 £753).

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE BRITISH ORNITHOLOGISTS' CLUB**

I report on the accounts of the Club for the year ended 31 December 2008, which are set out on pages 71 to 74.

**Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed. It is my responsibility to:

- Examine the accounts (under section 43(3)(a) of the 1993 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 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 the 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:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with s41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Alan Peal**

Alan Peal ACA—Principal  
Porritt Rainey  
Chartered Accountants  
29 April 2009

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**David Snow 1924–2009**

There can be few who were not shocked and saddened to hear of the death of David Snow, on 4 February, and many BOC members were at his funeral, at Wingrave on 19 February. All who have had the good fortune to know him would endorse the words in *The Times* obituary of 28 February: 'David Snow was one of the most important ornithologists to emerge during the great development of the subject as a productive branch of biology after the Second World War. Throughout his remarkable career, he never lost his enduring love of birds, and always evinced the delight he took in observing them.'