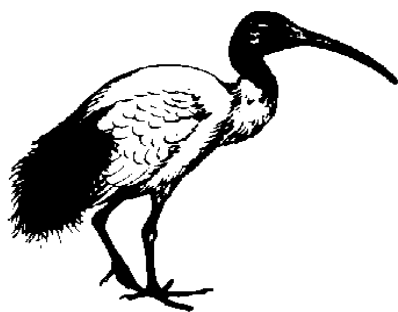


# BRITISH ORNITHOLOGISTS' CLUB

*Registered Charity No. 279583*



## REPORT AND ACCOUNTS

31<sup>st</sup> December 2009

*Porrill Rainey*  
*Chartered Accountants*

# **BRITISH ORNITHOLOGISTS' CLUB**

*Registered Charity No. 279583*

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# BRITISH ORNITHOLOGISTS' CLUB

*Founded 5 October 1892*

*Registered Charity No. 279583*

## CHAIRMAN'S REVIEW

I took over the chair from Michael Casement at the AGM on 29th April 2009 and first must pay tribute to Michael for the terrific contribution that he has made to the Club over the years as Membership Secretary, Secretary and lastly as Chairman.

At the AGM we welcomed three new members to the Committee, Ken Heron Jones, Steven Gregory and Chris Storey (returning for a second term after a short interval). Robert Prÿs-Jones took over my former role as Vice-Chairman. I would like to take this opportunity to thank all members of the Committee for their contributions and support over the last year. In particular I must thank David Montier, our Treasurer, for carefully managing our resources through another financially difficult year. He has served on the Committee for a good many years and I have benefited greatly from his knowledge on a wide range of matters. Tony Statham has indicated his wish to retire as Hon. Secretary and we are grateful to him for continuing in this post while a successor is being sought. Thanks are also due to Guy Kirwan for producing four excellent Bulletins during the year with interesting articles covering a wide range of topics and geographical areas. Some of the highlights are referred to in the Bulletin section of the Trustees' Report. Steve Dudley continues to provide valuable support towards the administration of the Club, particularly in the collection of subscriptions and sales of publications. Our website has improved further, thanks to the efforts of David Fisher and Eng Li-Green.

During my first year as Chairman it has become increasingly clear that the biggest challenge facing the Club is finding new office holders and Committee members from the limited number of members who live reasonably close to London. With the December issue of the Bulletin we enclosed a flyer inviting anyone interested in taking over as Secretary or to serve on the Committee to contact me. So far no responses have been received and the running of the Club is likely to be a key issue that we will need to address in 2010.

*H Baker*

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H. Baker  
Chairman

Date: 27th April 2010

# BRITISH ORNITHOLOGISTS' CLUB

*Founded 5 October 1892*

*Registered Charity No. 279583*

## TRUSTEES' ANNUAL REPORT FOR 2009

### LIST OF TRUSTEES - COMMITTEE

Miss H. BAKER *Chairman* (2009)  
Dr. R.P. PRŶS-JONES *Vice-Chairman* (2009)  
S.A.H. STATHAM *Hon. Secretary* (2004)  
D.J. MONTIER *Hon. Treasurer* (1997)  
D.J. FISHER (2007)  
S.M.S GREGORY (2009)  
K. HERON JONES (2009)  
C.W.R. STOREY (2009)  
M.J. WALTON (2008)

Cdr. M.B. CASEMENT, O.B.E., R.N., Dr. J.H. COOPER and Mr. P.J.WILKINSON also served as Trustees 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

CAF Bank, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ

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

### OBJECTIVES

#### 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.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### 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 31st 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 Honorary Secretary and an Honorary 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.

*Continued...*

# **BRITISH ORNITHOLOGISTS' CLUB**

*Founded 5 October 1892*

*Registered Charity No. 279583*

## **TRUSTEES' ANNUAL REPORT FOR 2009**

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 Annual General Meeting or a Special General Meeting. A Member may be co-opted by the Committee to fill a temporary vacancy until the following Annual General Meeting.

### **Management**

The Committee met five times during the year. Mr S.A.H. Statham was re-elected as Honorary Secretary and Mr D.J. Montier was re-elected Honorary Treasurer at the AGM on 29th April. Miss H. Baker was elected Chairman (vice Cdr. M.B. Casement, O.B.E., R.N.), Dr R.P. Prÿs-Jones was elected Vice-Chairman (vice Miss H. Baker) and three appointments were made to the committee viz. Mr S.M.S. Gregory, Mr K. Heron Jones and Mr C.W.R. Storey (vice Dr R.P. Prÿs-Jones, Dr J.H. Cooper and Mr P.J. Wilkinson); no other changes to the Committee were proposed nor 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 2009, there were 405 paid-up members (420 in 2008) - 209 from the UK and 196 overseas (42 countries). Overseas members comprise Europe (83), North America (50), Australasia (21), Africa (15), Asia (16) and South America (11).

The Club welcomed nine new members, but mourned the death of six, Dr. J.H. Becking (1976), I. Hinze (2009), R.E. Scott (1969), Ms. J.F.M. Horne (1970), Dr. D.W. Snow (1977) and Prof. S.E. Piper (1989). Three resignations were received, and 15 were removed under Rule 24.

### **Institutions**

Subscriptions from Institutional Subscribers during 2009 totalled 96 (104 at close of 2008), with 22 in the UK and 74 overseas (23 different countries). Of the latter 36 were from North America, 25 from Europe (including Russia), six from Australasia, three from Africa, two from Asia and two from South America.

### **BOC/BOU Joint Publications Committee**

Rev.d T. W. Gladwin remained Chairman of the Joint BOC/BOU Publications Committee and Dr D.R. Wells was appointed BOU/BOC Commissioning and Checklist Series Editor (vice Prof. R.A. Cheke).

*Continued...*

# BRITISH ORNITHOLOGISTS' CLUB

Founded 5 October 1892

Registered Charity No. 279583

## TRUSTEES' ANNUAL REPORT FOR 2009

### ACTIVITIES

#### Meetings

The number of evening meetings held at Imperial College, London, was scheduled to remain at six in 2009, but severe weather disruption from snow storms caused the January meeting to be cancelled. The subsequent five meetings had attendances ranging from 20 to 44, with a total of 156 and an average of 31. The programme of talks during the year covered a variety of topics. The opening meeting in March featured a well-illustrated presentation by **Thomas Donegan** on behalf of Fundacion ProAves discussing "*Ornithological exploration in the Colombian Andes*". The meeting scheduled for January was postponed to April (after the AGM) when **Douglas Russell** gave an account of "*The Worst Journey in the World – an Ornithological Tale of Bravery and Endurance*". Taken from the book by Apsley Cherry Garrard, it recorded the extreme conditions experienced by a team accompanying Captain Scott's "Terra Nova" expedition of 1910 to the Antarctic to gather ornithological specimens and especially three Emperor Penguin *Aptenodytes forsteri* eggs collected in the depths of midwinter in 1911. The summer meeting in June became the Club's social evening with a series of mini-talks by four members. These covered an overview of birds in Saudi Arabia, Antpittas in South America, the Araripe Manakin *Antilophia bokermanni* and aspects of ornithology in Argentina. In October, **Professor David Goode** outlined some "*Predictions for London's Natural History, including avifauna, over the next fifty years*". The final meeting of the year in November provided an entertaining talk "*Answering the calls of nature: an ornithological frolic with serious scientific and cultural undertones*" by **Jeffery Boswall** the well-known wildlife broadcasting producer for the BBC. Summaries of these talks are published 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. 129 comprised 272 pages and 31 papers of broad geographical scope. Taxonomy and nomenclature remain Bulletin mainstays, and two new subspecies were described, a *Grallaria* antpitta and a *Buteo* hawk, both from South America. Other highlights included papers reporting the first at-sea records of Fiji Petrel *Pseudobulweria macgillivrayi*, the first documented record of the globally threatened Silvery Pigeon *Columba argentina* since 1931, a new analysis of the taxonomic status of Degodi Lark *Mirafra degodiensis* and a review of our knowledge of the presumed extinct Solomons Crested Pigeon *Microgoura meeki*.

For papers published in 2009, the interval between receipt and publication was 3–15 months, with a mean of *c.* 10 months. The Bulletin received a total of 49 new manuscripts in 2009. Of these, six were rejected and the rest have been accepted or are still being refereed for potential publication.

*Continued..*

# BRITISH ORNITHOLOGISTS' CLUB

*Founded 5 October 1892*

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## TRUSTEES' ANNUAL REPORT FOR 2009

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), Dr. D.R. Wells (Commissioning and Checklist Series Editor), S.P. Dudley (Publications Manager), Prof. C.M. Perrins, D.J. Montier, S.A.H. Statham and Dr. J.H. Cooper.

### **The committee**

This joint committee (JPC), which is responsible for the BOU's and BOC's non-journal publications, met once in 2009; much of its business being otherwise conducted by email. The Chairman of the committee is alternately appointed by the BOC and the BOU. Nominated by the BOC in 2009, Tom Gladwin continues to chair the committee until April, 2011. David Wells succeeded Bob Cheke, who decided to retire as Commissioning and Checklist Series Editor, and Jo Cooper succeeded Nigel Redman as a BOU representative on the committee.

### **Publications**

*The Checklist of The Birds of Barbados* was published as planned. After prolonged contractual negotiations the authors of *The Checklist of the Birds of Britain and Ireland* decided to place their title with a commercial publisher. *The Asian Bird Records of Richard Meinertzhagen* by Pamela Rasmussen and Robert Prÿs-Jones is expected to form the next volume in the BOC's Occasional Publication Series. Arrangements for the publication of the sixth and seventh in the series of volumes on *Systematic Notes on Asian Birds* are currently being reviewed by the BOC. The committee continues to maintain contact with authors of other potential titles, and evaluate new proposals.

### **FINANCIAL REVIEW**

Out of a surplus of income over expenditure of £2,586 for 2009, £2,195 related to interest earned on restricted funds. The surplus on unrestricted funds, before changes in the value of investments, was £391, compared with £2,466 in 2008. The severe fall in interest received on cash deposits explains the decline, though the effect was partly offset by higher sales of joint publications.

Subscription income showed a further drop of £700 in 2009, while investment income fell by over £9,000, partly due to a decline in distributions from the Herbert Stevens Fund investments, but mainly the result of the extremely low interest rates that prevailed for much of the year. By way of contrast, it was a good year for sales of BOC/BOU Joint Publications, particularly *The Checklist of the Birds of Borneo*, published right at the end of 2008, and *The Checklist of the Birds of Barbados* published during the year. Overall, the Club's share of sales of joint publications totalled £6,197, before deduction of postage and packing costs. Expenditure for the year of £33,148 shows a drop of about £2,000 compared with 2008, the main item being reduced expenditure on joint publications, with part of the cost of *The Checklist of the Birds of Barbados* having been paid in 2008.

# BRITISH ORNITHOLOGISTS' CLUB

*Founded 5 October 1892*

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## TRUSTEES' ANNUAL REPORT FOR 2009

### Investments

Despite the fall in interest rates and the reduction in dividend distributions by a number of companies, the stock market showed some recovery, particularly in the second half of the year. As a result, the market value of investments in the Herbert Stevens Trust Fund increased by £13,011. This is relatively small compared with the drop of almost £97,000 over the previous two years, but it takes the value of the fund back over the £200,000 level to £203,286. The Committee thanks the continuing Trustees, Mr N.J. Crocker, Mr R.C. Price and Mr S.J.R. Rumsey, for their time and expertise advising on the performance of the Fund.

### Reserves

The Club has a satisfactory level of liquidity to meet its commitments, including its contribution to the costs of future joint Checklists and to cover the production costs of projected publications. A sum of £4,438 has been transferred from the Unrestricted Designated Fund to offset the 2009 production costs of *The Checklist of the Birds of Barbados*, but this still leaves £15,562 in the fund for future publications. In addition, the two restricted funds, the Clancey bequest and the Publications Fund totalled £68,800 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 considered the Charity Commissioners' document entitled "The economic downturn: 15 questions trustees need to ask". It concluded that the Club was well placed financially to weather the economic downturn during a period when unit trust distributions are under strain and interest rates remain low but, like many other organisations, is facing increasing difficulty in finding volunteers to undertake the key roles.

The Club's Bulletin is the major item of expenditure with its 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 Steven 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 which give 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.

# **BRITISH ORNITHOLOGISTS' CLUB**

*Founded 5 October 1892*

*Registered Charity No. 279583*

## **TRUSTEES' ANNUAL REPORT FOR 2009**

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

*H Baker*

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Miss H. Baker  
Chairman

Date: 27th April 2010

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## BALANCE SHEET

31st December 2009

	Notes	2009		2008	
		£	£	£	£
<b>FIXED ASSETS</b>					
Projection Equipment	2		-		-
<b>INVESTMENTS</b>					
At market value	3		252,286		239,836
<b>CURRENT ASSETS</b>					
Stock of publications		100		100	
Cash at bank and in hand		5,656		7,674	
Cash on deposit		125,614		126,568	
Prepayments		-		510	
Other debtors		5,038		1,084	
		<u>136,408</u>		<u>135,936</u>	
<b>CURRENT LIABILITIES</b>					
Subscriptions in advance		(3,589)		(3,764)	
Creditors falling due within one year		(2,676)		(4,615)	
			130,143		127,557
<b>PROVISIONS</b>					
Grant for Reftax project	4		(3,334)		(3,334)
<b>TOTAL ASSETS</b>			<u>379,095</u>		<u>364,059</u>
<b>FUNDS</b>					
<b>Unrestricted</b>					
Designated	5		15,562		20,000
Other	6		294,733		277,454
			<u>310,295</u>		<u>297,454</u>
<b>Restricted</b>	7		68,800		66,605
			<u>379,095</u>		<u>364,059</u>

Approved and Signed on behalf of the Trustees

*H Baker*

Helen Baker  
Chairman

Date: 27th April 2010

**BRITISH ORNITHOLOGISTS' CLUB***Registered charity No. 279583***STATEMENT OF FINANCIAL ACTIVITIES****31st December 2009**

	<b>2009</b>			<i>2008</i>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<i>Total</i>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>				
<b>SUBSCRIPTIONS and DONATIONS</b>				
Members	<b>7,966</b>	-	<b>7,966</b>	8,408
Institutional subscribers	<b>3,182</b>	-	<b>3,182</b>	3,408
Donations	<b>122</b>	-	<b>122</b>	72
Income Tax recoverable			-	
under Gift Aid & Deeds of Covenant	<b>655</b>	-	<b>655</b>	736
	<b>11,925</b>	-	<b>11,925</b>	12,624
<b>INVESTMENT INCOME</b>				
Herbert Stevens Trust Fund	<b>9,264</b>	-	<b>9,264</b>	12,370
Interest received	<b>1,376</b>	<b>2,195</b>	<b>3,571</b>	9,947
	<b>10,640</b>	<b>2,195</b>	<b>12,835</b>	22,317
<b>SALES OF PUBLICATIONS</b>				
Bulletin	<b>1,035</b>	-	<b>1,035</b>	200
Other BOC publications	<b>232</b>	-	<b>232</b>	316
Joint BOC/BOU publications	<b>6,197</b>	-	<b>6,197</b>	1,544
	<b>7,464</b>	-	<b>7,464</b>	2,060
<b>OTHER INCOMING RESOURCES</b>				
<b>MEETINGS</b>	<b>3,510</b>	-	<b>3,510</b>	3,892
<b>OTHER INCOME</b>	-	-	-	269
<b>TOTAL INCOMING RESOURCES</b>	<b>33,539</b>	<b>2,195</b>	<b>35,734</b>	41,162

# BRITISH ORNITHOLOGISTS' CLUB

*Registered Charity No. 279583*

## STATEMENT OF FINANCIAL ACTIVITIES (Continued)

**31st December 2009**

		2009			
	Notes	Unrestricted £	Restricted £	Total £	2008 Total £
<b>RESOURCES EXPENDED</b>					
<i><b>CHARITABLE EXPENDITURE</b></i>					
<b>BOC BULLETIN</b>					
Production, printing and distribution		12,279	-	12,279	12,566
Bulletin Scanning Project		-	-	-	347
<b>OTHER PUBLICATIONS</b>					
Production Costs		4,438	-	4,438	5,565
Publicity, postage and packing		1,122	-	1,122	499
<b>GRANTS</b>		125	-	125	325
<b>MEETINGS</b>					
Room and equipment hire, speakers' expenses, etc.		1,186	-	1,186	1,423
Restaurant		3,361	-	3,361	3,853
<b>ADMINISTRATION</b>	8	10,637	-	10,637	10,635
<b>TOTAL EXPENDITURE</b>		33,148	-	33,148	35,213
<b>EXCESS OF INCOME OVER EXPENDITURE</b>					
		391	2,195	2,586	5,949
Realised Loss on sale of investments		(561)	-	(561)	-
Increase / (Decrease) in value of investments	6	13,011	-	13,011	(82,930)
		12,841	2,195	15,036	(76,981)
<b>TOTAL FUNDS</b> brought forward at 1st January 2009		297,454	66,605	364,059	441,040
<b>TOTAL FUNDS</b> at 31st December 2009		310,295	68,800	379,095	364,059

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## NOTES TO THE ACCOUNTS

31st December 2009

### 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*

	2009 £
<b>Cost at 1st January and 31st December 2009</b>	<b>648</b>
Accumulated depreciation at 1st January 2009	648
Charge for the year	-
At 31st December 2009	<b>648</b>
Net Book Value: <b>At 31st December 2009</b>	-
<i>At 31st December 2008</i>	-

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## NOTES TO THE ACCOUNTS - continued

31st December 2009

### 3. INVESTMENTS - at market value

	2009	2008
	£	£
<b>UNRESTRICTED FUNDS</b>		
Herbert Stevens Trust Fund	203,286	190,836
<b>RESTRICTED FUNDS</b>		
Clancey Bequest	49,000	49,000
	<u>252,286</u>	<u>239,836</u>

All investments are held in the UK.

### 4. PROVISIONS

A Grant of £5,000 was agreed in 2007 to further the development of an internationally available website for locating bird type specimens in national museum collections (the Reftax project), of which £1,666 was paid during that year. The balance of £3,334 is being carried forward pending completion of further work on the project.

### 5. UNRESTRICTED DESIGNATED FUND

for future publications	2009
	£
Balance at 1st January 2009	20,000
Transferred to General Funds during the year to offset share of BOC/BOU joint publications	( 4,438)
Balance at 31st December 2009	<u>15,562</u>

### 6 OTHER UNRESTRICTED FUNDS

	GENERAL FUND	HERBERT STEVENS TRUST FUND	TOTAL
	£	£	£
Balances at 1st January 2009	86,618	190,836	277,454
Realised loss on sale of investments during the year	-	( 561)	( 561)
Increase in value of investments during year	-	13,011	13,011
Transfer from Unrestricted Designated Funds to offset share of BOC/BOU joint publications	4,438	-	4,438
Excess of income over expenditure	391	-	391
Balances at 31st December 2009	<u>91,447</u>	<u>203,286</u>	<u>294,733</u>

# BRITISH ORNITHOLOGISTS' CLUB

Registered Charity No. 279583

## NOTES TO THE ACCOUNTS - continued

31st December 2009

### 7. RESTRICTED FUNDS

	CLANCEY BEQUEST	PUBLICATIONS FUND	TOTAL
	£	£	£
Balances at 1st January 2009	61,575	5,030	66,605
Interest received	2,133	62	2,195
Balances at 31st December 2009	<u>63,708</u>	<u>5,092</u>	<u>68,800</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.

### 8. ADMINISTRATION EXPENSES

	2009	2008
	£	£
Club's share of rental of storage unit	1,839	1,839
Audit and Independent Examination fees	600	600
Depreciation	-	-
BOU administration services	6,885	6,685
Other administration expenses	1,313	1,511
	<u>10,637</u>	<u>10,635</u>

### 9 . 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 **£ 3,281** (2008 £613), of which £2,675 covers reimbursement for payment of an overseas invoice for printing.

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF  
THE BRITISH ORNITHOLOGISTS' CLUB**

I report on the accounts of the Club for the year ended 31st December 2009, which are set out on pages 8 to 13.

***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 examiners' 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 examiners' 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***

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Alan Peal ACA - Principal  
Porritt Rainey  
Chartered Accountants

27th April 2010