REGISTERED COMPANY NUMBER: CE018133 (England and Wales)
REGISTERED CHARITY NUMBER: 1184309

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

AFRICAN BIRD CLUB

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

AFRICAN BIRD CLUB

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FOR THE YEAR ENDED 31 DECEMBER 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity is dedicated to conserving birds and their habitats across the continent of Africa and related islands. Our purpose is also to further ornithology in this region. We are the leading organisation concerned with the conservation and study of African birds.

The activities that the charity undertakes in relation to its charitable purposes for the public benefit include making grants to local people and groups in support of a wide range of projects that benefit the conservation of birds and their habitats across continental Africa and related islands. We also collaborate with partners on conservation efforts in the region for the benefit of African birds and people.

The charity in addition provides a worldwide focus for African ornithology and fosters interest in African birds and their conservation by:

- producing and distributing a peer-reviewed bulletin and a members' e-newsletter twice a year
- providing resources online
- developing birding apps and making these accessible to everyone
- sponsoring the Pan-African Ornithological Congress (PAOC)
- putting on talks by invited speakers on relevant topics
- having an active presence on social media
- exhibiting at bird fairs

We also raise awareness of African conservation issues and threats, and throw our weight behind other organisations' campaigns, where this would promote the conservation of African birds and their habitats.

Membership of the charity is open to anyone who is interested in what we do, and it is free for those living in an African country who take an active interest in African birds and their conservation but cannot afford annual membership fees. These supported members are partly subsidised by supporting members of the charity, who pay an increment on top of their individual membership fees.

A network of voluntary representatives in countries in Africa and elsewhere that the charity coordinates act as our eyes and ears on the ground and provide a local point of contact and channel of communication for members in their country. They also pay an important role locally in promoting the charity, recruiting new members and supporters, identifying conservation projects that are suitable for funding by the charity, and highlighting conservation issues and threats that we can raise awareness of.

The charity's current five-year strategy includes several high-level outcomes that we will seek, for each of which we have identified the major actions we would need to take to achieve them. A summary of the strategy is available on our website (www.africanbirdclub.org). The trustees confirm that they have had regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and in planning its future activities.

OBJECTIVES AND ACTIVITIES

Achievements and performance

2025 saw nearly £50,000 raised in restricted funds to support the charity's conservation activities. During this year, 14 grants were approved for projects being undertaken in Botswana, DR Congo, Ethiopia, Kenya, Madagascar Mauritius, Mozambique, Nigeria, Sao Tome, Tanzania, Togo and Uganda We acknowledge the key role that our Conservation Committee play in reviewing the many grant applications that we receive each year for their scientific and conservation value, and to thank the members of the Committee for their time commitment and sterling work, which is much appreciated. Additionally, we made a donation to support the development of a permanent website for the PAOC in advance of the 16th meeting to be held in Marrakech in April 2027.

During 2025 we produced two issues of the Bulletin of the African Bird Club with them being issued in June and January 2026 in both print and digital format. After completion of the second of these Bulletins Guy Kirwan stepped down as Managing Editor and we would like to thank him for his many years' service in this role. Dr Paul Donald has now taken on the role of Managing Editor. We also distributed the digital Club Newsletter in July.

Following the official business of our AGM on 18th October 2025 we hosted two online talks. These covered conservation of the White-winged Flufftail following research supported by ABC and Simon Barnes' experiences in Zambia.

We had a stand at the Global Birdfair, which was held from 11th to 13th July 2025 at the Rutland Showground, where we met members and some of our corporate sponsors and discussed the outputs and achievements of the ABC Conservation Grants Programme.

ABC's free field guide app - Birds of Africa - covers all the countries in mainland Africa and most of the islands in the ABC region. However, our developer has advised us that they are no longer able to support the app which we believe does not meet the latest security requirements of Apple & Google. Having assessed the options, and associated costs, for updating the app we have decided to replace it with a website version which will continue to house and display the content on in excess of 2,800 species.

The development and ongoing maintenance of this significant project which has been ongoing for over 8 years has been made possible by the work of volunteers across the globe, as well as generous financial and content supporters, for which we are very grateful.

FINANCIAL REVIEW

Financial review

The total income for the charity was £74,478 (2024: £73,484). The significant components of this income can be found in notes 2 and 3 on page 10 of these accounts.

Total expenditure on charitable activities was £70,803 (2024: £83,885). The main items of expenditure were grants to individuals and institutions totalling £44,239 (2024: £51,041).

Reserves policy

The trustees continue to maintain their policy where a financial reserve equivalent to at least 50% of anticipated annual income should be held. At this level the trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding or increase in expenditure. It would obviously be necessary to consider how the funding would be replaced or activities changed accordingly should such an event occur.

Our reserves are held in accounts with Barclays Bank plc and Triodos Bank UK Ltd.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its constitution.

Charity constitution

The charity is constituted as a Charitable Incorporated Organisation (CIO) with voting members other than its trustees, and its governing document is a CIO association model constitution.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Decision making

The charity is managed on a voluntary basis by a board of trustees, known as Council, who are elected by members at the AGM. The trustees are responsible for the day-to-day running of the charity, and Council meets three times a year.

Risk management

The charity has put in place systems to mitigate the major risks to which it is exposed. Internal risks are minimised by the implementation of effective internal control procedures which ensure both appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the charity. These procedures are reviewed periodically by Council to ensure their continuing effectiveness.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE018133 (England and Wales)

Registered Charity number

1184309

Registered office

c/o Birdlife International
The David Attenborough Building
Pembroke Street
Cambridge
CB2 3QZ

Trustees

Ms S E Squier (resigned 14/6/2025)
P Buckley
I Francis
Ms M Kariuki (resigned 30/6/2025)
R Berridge (resigned 4/6/2025)
A Mohammad
W Paul (resigned 25/4/2025)
D Dawson (resigned 31/3/2025)
Dr T Tende
Dr F Carrisan
A Blair
K F Betton (appointed 18/10/2025)
R Webb (appointed 18/10/2025)
S W Lowe (appointed 18/10/2025)
P Hall (appointed 18/10/2025)
Dr P F Donald (appointed 18/10/2025)

Independent Examiner

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Approved by order of the board of trustees on 24th August 2026 and signed on its behalf by:

.....

A Blair - Trustee

Independent examiner's report to the trustees of African Bird Club ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

W. Croucher.

Mrs W A Croucher

Wettone Matthews Limited
Chartered Certified Accountants
Market House
21 Lenten Street
Alton
GU34 1HG

Date: 25 AUGUST 2026

AFRICAN BIRD CLUB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	*2024 Total funds £*
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**19,191**	**49,352**	**68,543**	*69,651*
Other trading activities	3	**5,264**	**-**	**5,264**	*3,494*
Investment income	4	**671**	**-**	**671**	*339*
Total		**25,126**	**49,352**	**74,478**	*73,484*
EXPENDITURE ON					
Charitable activities					
Grants		**-**	**44,239**	**44,239**	*51,041*
Publications		**13,720**	**-**	**13,720**	*16,028*
Other		**12,463**	**381**	**12,844**	*16,816*
Total		**26,183**	**44,620**	**70,803**	*83,885*
NET INCOME/(EXPENDITURE)		**(1,057)**	**4,732**	**3,675**	*(10,401)*
RECONCILIATION OF FUNDS					
Total funds brought forward		**15,799**	**38,077**	**53,876**	*64,277*
TOTAL FUNDS CARRIED FORWARD		**14,742**	**42,809**	**57,551**	*53,876*

The notes form part of these financial statements

AFRICAN BIRD CLUB

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 **Total funds £**	*2024 Total funds £*
CURRENT ASSETS					
Debtors	8	**6,082**	**2,778**	**8,860**	*1,996*
Cash at bank		**28,090**	**45,809**	**73,899**	*75,229*
		34,172	**48,587**	**82,759**	*77,225*
CREDITORS					
Amounts falling due within one year	9	**(11,189)**	**(5,778)**	**(16,967)**	*(14,420)*
NET CURRENT ASSETS		**22,983**	**42,809**	**65,792**	*62,805*
TOTAL ASSETS LESS CURRENT LIABILITIES		**22,983**	**42,809**	**65,792**	*62,805*
CREDITORS					
Amounts falling due after more than one year	10	**(8,241)**	-	**(8,241)**	*(8,929)*
NET ASSETS		**14,742**	**42,809**	**57,551**	*53,876*
FUNDS	11				
Unrestricted funds				**14,742**	15,799
Restricted funds				**42,809**	38,077
TOTAL FUNDS				**57,551**	53,876

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 DECEMBER 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24th August 2026 and were signed on its behalf by:

.....
A Blair - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, 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 Companies Act 2006. 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.

Display stand - 25% on cost

Taxation
The charity is exempt from corporation 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.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	47,728	52,177
Gift aid	3,715	3,282
Subscriptions	17,100	14,192
	68,543	69,651

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Sponsorships	5,244	3,494
Merchandise sales	20	-
	5,264	3,494

4. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	671	339

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

Birdfair fees of £663 (2024: £1,091) were reimbursed to 1 trustee (2024: 2 trustees) during the year.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	19,150	50,501	69,651
Other trading activities	3,494	-	3,494
Investment income	339	-	339
Total	22,983	50,501	73,484
EXPENDITURE ON			
Charitable activities			
Grants	-	51,041	51,041
Publications	16,028	-	16,028
Other	14,710	2,106	16,816
Total	30,738	53,147	83,885

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(7,755)	(2,646)	(10,401)
RECONCILIATION OF FUNDS			
Total funds brought forward	23,554	40,723	64,277
TOTAL FUNDS CARRIED FORWARD	15,799	38,077	53,876

7. TANGIBLE FIXED ASSETS

	Display stand £
COST	
At 1 January 2025	**2,675**
Disposals	**(2,675)**
At 31 December 2025	-
DEPRECIATION	
At 1 January 2025	**2,675**
Eliminated on disposal	**(2,675)**
At 31 December 2025	-
NET BOOK VALUE	
At 31 December 2025	-
At 31 December 2024	-

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	*2024* £
Trade debtors	-	*340*
Other debtors	**2,778**	-
Gift aid	**3,692**	*500*
Stripe	**143**	*124*
Prepayments	**2,247**	*1,032*
	8,860	*1,996*

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	1,008	340
Grants	3,000	3,950
Accruals and deferred income	12,959	10,130
	16,967	14,420

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Accruals and deferred income	8,241	8,929

11. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	15,799	(1,057)	14,742
Restricted funds			
Conservation Fund	34,127	8,682	42,809
Ostriches	3,950	(3,950)	-
	38,077	4,732	42,809
TOTAL FUNDS	53,876	3,675	57,551

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund			
	25,126	**(26,183)**	**(1,057)**
Restricted funds			
Conservation Fund	**29,599**	**(20,917)**	**8,682**
Ostriches	**(3,950)**	**-**	**(3,950)**
Sharpe's Longclaw	**2,985**	**(2,985)**	**-**
Mauritian Kestrel	**500**	**(500)**	**-**
Hornbills Togo	**1,450**	**(1,450)**	**-**
Sao Tome Petrel	**4,600**	**(4,600)**	**-**
White-winged Flufftails	**2,500**	**(2,500)**	**-**
Spiny Forest Madagascar	**2,897**	**(2,897)**	**-**
Taita Falcon	**2,996**	**(2,996)**	**-**
Secretary birds - Ethiopia	**2,997**	**(2,997)**	**-**
YB Kite Nigeria	**2,778**	**(2,778)**	**-**
	49,352	**(44,620)**	**4,732**
TOTAL FUNDS	**74,478**	**(70,803)**	**3,675**

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund			
	23,554	(7,755)	15,799
Restricted funds			
Conservation Fund	40,723	(6,596)	34,127
Ostriches	-	3,950	3,950
	40,723	(2,646)	38,077
TOTAL FUNDS	64,277	(10,401)	53,876

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,983	(30,738)	(7,755)
Restricted funds			
Birds of Africa App	1,800	(1,800)	-
Conservation Fund	23,284	(29,880)	(6,596)
Apalis	2,508	(2,508)	-
Avian Acoustics	250	(250)	-
European rollers	250	(250)	-
Secretary birds	3,000	(3,000)	-
Raso lark	5,000	(5,000)	-
Archer's larks	3,418	(3,418)	-
Northern Ground hornbill	2,791	(2,791)	-
Ostriches	3,950	-	3,950
Village birds club Kenya	3,000	(3,000)	-
Village birds club Uganda	1,250	(1,250)	-
	50,501	(53,147)	(2,646)
TOTAL FUNDS	73,484	(83,885)	(10,401)

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

	At 1/1/24 £	Net movement in funds £	At 31/12/25 £
Unrestricted funds			
General fund	23,554	(8,812)	14,742
Restricted funds			
Conservation Fund	40,723	2,086	42,809
TOTAL FUNDS	64,277	(6,726)	57,551

continued...

11. 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 £
Unrestricted funds			
General fund	48,109	(56,921)	(8,812)
Restricted funds			
Birds of Africa App	1,800	(1,800)	-
Conservation Fund	52,883	(50,797)	2,086
Apalis	2,508	(2,508)	-
Avian Acoustics	250	(250)	-
European rollers	250	(250)	-
Secretary birds	3,000	(3,000)	-
Raso lark	5,000	(5,000)	-
Archer's larks	3,418	(3,418)	-
Northern Ground hornbill	2,791	(2,791)	-
Village birds club Kenya	3,000	(3,000)	-
Village birds club Uganda	1,250	(1,250)	-
Sharpe's Longclaw	2,985	(2,985)	-
Mauritian Kestrel	500	(500)	-
Hornbills Togo	1,450	(1,450)	-
Sao Tome Petrel	4,600	(4,600)	-
White-winged Flufftails	2,500	(2,500)	-
Spiny Forest Madagascar	2,897	(2,897)	-
Taita Falcon	2,996	(2,996)	-
Secretary birds - Ethiopia	2,997	(2,997)	-
YB Kite Nigeria	2,778	(2,778)	-
	99,853	(97,767)	2,086
TOTAL FUNDS	147,962	(154,688)	(6,726)

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**47,728**	*52,177*
Gift aid	**3,715**	*3,282*
Subscriptions	**17,100**	*14,192*
	68,543	*69,651*
Other trading activities		
Sponsorships	**5,244**	*3,494*
Merchandise sales	**20**	-
	5,264	*3,494*
Investment income		
Interest received	**671**	*339*
Total incoming resources	**74,478**	*73,484*
EXPENDITURE		
Charitable activities		
Printing and associated costs	**9,822**	*11,290*
Postage	**3,898**	*4,738*
Grants to institutions	**44,239**	*51,041*
	57,959	*67,069*
Support costs		
Management		
Birdfair and meeting costs	**1,632**	*2,328*
Website expenses	**5,662**	*5,533*
Administration expenses	**3,000**	*3,000*
App expenses	**301**	*3,609*
Sundries	**-**	*5*
	10,595	*14,475*
Finance		
Bank charges	**505**	*702*
Governance costs		
Accountancy and legal fees	**1,420**	*1,360*
Legal fees	**324**	*279*
	1,744	*1,639*

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* *£*
Total resources expended	**70,803**	*83,885*
Net income/(expenditure)	**3,675**	*(10,401)*

This page does not form part of the statutory financial statements