



West African Ornithological Society
Société d'Ornithologie de l'Ouest
Africain



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West African Ornithological Society Revenue Account for the Year Ended 31 December 1991

Income		<u>1990</u>
Subscriptions	£3177	£2760
Back Numbers	601	274
Bird Fair	192	194
Interest	<u>288</u>	<u>101</u>
	<u>£4258</u>	<u>£3329</u>
 Expenditure		
Printing and Postage	£1785	£1596
Editorial & Admin. Expenses	588	332
Bird Fair Expenses	49	30
Reprinting Back Numbers	338	270
Surplus for Year	<u>1498</u>	<u>1101</u>
	<u>£4258</u>	<u>£3329</u>

Balance Sheet as at 31 December 1991

Assets			
Building Society Balance	<u>£4165</u>		<u>£2960</u>
 Liabilities			
Creditors	£1043	£1045	
Subscriptions in Advance	<u>175</u>	1218	<u>466</u>
			1511
 Accumulated Funds			
Balance at 1 January 1991	1449	348	
Surplus for Year	<u>1498</u>	<u>2947</u>	<u>1101</u>
		<u>£4165</u>	<u>£2960</u>

R.E. Sharland, F.C.A., Treasurer

Auditor's Report

I report on the accounts set out above which have been prepared under the historical cost convention.

The Society in common with many others of similar size and organisation derives a substantial proportion of its income from subscriptions and the sale of publications which, by their nature, cannot be fully controlled until they are entered in the accounting records and are not, therefore susceptible to independent audit verification. Additionally, certain expenses have not been verified by reference to independent invoices and claims.

Subject to this, in my opinion, the accounts give a true and fair view of the state of affairs of the Society at 31 December 1991 and of its result for the year ended on that date.

R. Allison, F.C.A., Hon. Auditor