



**Belize Audubon Society**  
**Statement of financial position**  
 As at 31 December 2008

In Belize dollars

	<b>2008</b>	<b>2007</b>
<b>Current assets</b>		
Cash on hand and at bank (restricted and unrestricted)	787,766	573,698
Accounts receivable and prepayments	88,909	93,386
Inventory	9,136	7,736
<b>Total current assets</b>	<b>885,811</b>	<b>674,820</b>
Property, plant and equipment (net)	1,652,682	1,520,767
Endowment fund assets (restricted)	1,765,091	1,427,922
Bond investment	31,200	31,200
<b>Total non-current assets</b>	<b>3,448,973</b>	<b>2,979,889</b>
<b>Total assets</b>	<b>4,334,784</b>	<b>3,654,709</b>
<b><u>Liabilities, grants and fund balances</u></b>		
<b>Current liabilities</b>		
Accounts payable and accruals	79,242	58,907
<b>Total current liabilities</b>	<b>79,242</b>	<b>58,907</b>
<b>Grants and fund balances</b>		
Deferred support (restricted)	467,373	265,128
Assets from grants	1,310,279	1,289,488
General fund	659,925	575,652
Endowment fund (restricted)	1,817,965	1,465,534
<b>Total fund balances</b>	<b>2,477,890</b>	<b>2,041,186</b>
<b>Total liabilities, grants and fund balances</b>	<b>4,334,784</b>	<b>3,654,709</b>

**Belize Audubon Society**  
**Statement of activities**  
For the year ended 31 December 2008

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In Belize dollars.

	<b>2008</b>	<b>2007</b>
Support and revenue	1,957,811	1,861,384
Programme and administrative expenditures	2,021,500	1,896,501
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<b>Excess of (expenditures)/ support and revenue before amortization of assets from grants</b>	(63,689)	(35,117)
Amortization of assets from grants	147,962	161,063
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<b>Excess of support and revenue</b>	84,273	125,946
General fund, beginning of year	575,652	449,706
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<b>General fund, end of year</b>	<b>659,925</b>	<b>575,652</b>
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