

BIRDLIFE INTERNATIONAL

England & Wales · Charity number 1042125

Details

Status	Registered
Legal form	Charitable company
Company number	02985746
Registered	1994-11-19
Register	View on the Charity Commission register

Contact

Address	Birdlife International The David Attenborough Building Pembroke Street Cambridge CB2 3QZ
Phone	01223277318
Email	birdlife@birdlife.org
Website	www.birdlife.org

Activities

Objects: TO CONSERVE ALL WILD BIRD SPECIES AND THEIR HABITATS THROUGHOUT THE WORLD AND ALL OTHER THINGS AS ARE INCIDENTAL OR CONDUCIVE TO THE ATTAINMENT OF THESE OBJECTS

Activities: BirdLife International is a Partnership acting for birds, for priority sites, for the environment and for people. Over ten million people support the BirdLife International Partnership of non-governmental conservation organisations (Partners) and local networks. The BirdLife International Partners work together on shared priorities, programmes, and policies to deliver real conservation results.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Animals, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Belgium
- Cambodia
- Ecuador
- Fiji
- Ghana
- Japan
- Jordan
- Kenya
- Rwanda
- Senegal
- Singapore
- São Tomé And Príncipe
- Tanzania
- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£33,013,424	£31,852,927	£34,766,881	254
2023-12-31	£35,838,176	£29,836,912	£33,107,470	223
2022-12-31	£40,493,227	£32,205,977	£27,545,767	220
2021-12-31	£24,313,378	£24,736,389	£19,550,532	247
2020-12-31	£26,174,036	£23,024,652	£19,447,209	253

Trustees

Name	Role	Appointed
Christie Constantine		2022-12-01
Dian Agista Prihanggalasari		2022-09-13
Dr Michael Russell Wheldon Rands		2022-09-13
Dr Rabindra Vikash Vanapalli Tatayah		2022-09-13
Dr Rodrigo Wilber Soria Auza		2022-09-13
Dr Sheku Kamara		2022-09-13
Edward Daniel Cheskey		2025-03-26
Fadi Naseer		2022-09-13
Imad Al Atrash		2022-12-05
Ishana Thapa		2022-09-13
JOHN GREGORY		2022-12-01
Kate Millar		2024-09-19
Khadija Bourass		2022-09-13
Kjetil Aadne Solbakken		2022-09-13
Lieven de Schamphelaere		2022-09-13
Martin Philip Birch		2022-05-04
Mika Asikainen		2022-12-05
Nunia Teresa Thomas		2022-09-13
Rebecca Susan Speight		2021-06-21

Accounts



BirdLife International

The Trustees' Report and the Financial Statements for the year ended
31 December 2024

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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A message from our Chair



Despite the enormous challenges posed by the nature and climate emergency I am incredibly proud of all the amazing work the BirdLife flock has achieved this year. The 123 BirdLife Partners work with our Global Team across the world to conserve birds and all life on Earth. Together they are a formidable force the planet needs more than ever.

With generous support from the Bezos Earth Fund, we worked with hundreds of experts, local organisations and Indigenous communities to survey 722 vital habitats, known as Key Biodiversity Areas (KBAs). Despite the Tropical Andes and the Congo Basin both being well-known biodiversity hotspots – as well as being some of Earth's most vital carbon sinks – pinpointing the precise locations of the most important sites has long been a challenge. Nevertheless, we identified 64 entirely new KBAs spanning four South American and three African countries. Given the importance of these sites for conservation efforts, this is a vital step to ensuring that the thousands of species that call these regions home are protected.

Science is at the heart of BirdLife's work. Our Global Team assessed the status of a staggering 4,742 species in 2024 – 42% of all the world's birds – as part of the IUCN Red List Update. This science provides crucial information that's required in order to conserve bird species and, with 60% of all assessed bird species now declining, highlights the need for more action, particularly from governments, to reverse the loss of birds.

Restoring nature has never been more important and urgent. We believe the most effective way to do so is through a local to global approach. Working in coalition with other organisations, we bolstered the growing momentum for restoring nature in Europe. The approval of the European Union's Nature Restoration Law is a major step in the right direction. Restoring degraded ecosystems is no easy task. It requires large-scale, complex interventions, buy-in from key players, major investment, technical expertise and long-term thinking. That's where the Recovering NATure in the East (RENATE) Initiative comes in. Made possible through the generous support of the Sigrid Rausing Trust, it boosts the capacity of our Partners in the Balkans, Caucasus and Turkey to restore nature at scale. RENATE scored a major win for our Greek Partner, the Hellenic Ornithological Society, in 2024. Thanks to the Arcadia/Cambridge Conservation Initiative Endangered Landscapes and Seascapes Programme, a \$5 million project was launched to revive the Greek seagrass meadows surrounding Lemnos Island.

As you review this report and see how conservation is effective, we hope you will be inspired and agree that BirdLife is a trusted, accountable and professional global partnership making a difference for birds and habitats.

Dr Mike Rands
Chair, BirdLife International Council

A message from our CEO



As I reflect on my first year leading the BirdLife International Global Team and supporting our 123 Partners, I want to say a huge thank you to all our donors. They are vital to all the successes that we outline in this report. They have put their faith in us and helped BirdLife achieve amazing results.

Through their practical conservation and influence, BirdLife Partners deliver change locally and nationally. Birds know no borders which is why, with BirdLife Partners, we connect conservation across countries and continents and unite to give nature one voice so that birds and all life can thrive. As you'll see from this annual report we are making progress, and here are just a few examples illustrating the depth and breadth of our work.

Twice a year, billions of migratory birds embark on incredible journeys across the globe. These birds follow specific routes – like natural super highways – which we call flyways. Our Global Flyways Programme unites conservation efforts of BirdLife Partners across countries and continents to benefit birds, people and climate. It has had some landmark achievements this year. After many years of hard work, we celebrated when the UN Convention on Migratory Species adopted a new Initiative for the Central Asian Flyway which should give a boost to bird conservation from Siberia south to the Maldives. Our Americas Flyway Initiative – a partnership between BirdLife International, our US Partner Audubon and the Development Bank of Latin America and the Caribbean – raced ahead with site selection and project development at four sites in Chile, Ecuador and Panama. And, of course, we continue to develop and implement our inaugural Regional Flyway Initiative, with the Asian Development Bank and the East Asian-Australasian Flyway Programme as partners. The approval of the very first Regional Flyway Initiative project at South Dongting Lake in China was an important milestone paving the way for many more projects designed to manage and restore important wetlands across the flyway.

We also celebrated 20 years of our Seabird Tracking Database this year. Since its launch in 2004, it has become one of the most important marine conservation collaborations in the world. It hosts the largest collection of seabird tracking data and has transformed how researchers and policymakers address the growing threats to seabirds and the marine environment. From revealing the existence of six marine flyways to identifying the North Atlantic Current and Evlanov Sea basin which is now a Marine Protected Area the size of France, the Database has underpinned BirdLife's marine conservation efforts.

There is so much more to do. As demonstrated at the end of-year global meetings on biodiversity in Colombia and on climate in Azerbaijan, politicians are not acting at the pace and scale needed to avert the planetary crises. BirdLife intends to strengthen our collective voice to urge them to step up and we are determined to do more." Join us in our confidence that, united, we can and will overcome the existential environmental challenges of these times."

Martin Harper
CEO

Trustees' Report

Introduction

Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2024 for BirdLife International.

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 119 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Global Team (previously known as the Secretariat), but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Global Team is and what it does, it is necessary to outline the purpose and work of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Global Team in more detail.

The BirdLife International Partnership

We're BirdLife International, the only global Partnership conserving birds and all life on our planet.

We're made up of 123 worldwide conservation organisations and a Global Team. We work side by side, tackling some of the natural world's most pressing issues.

We carry out conservation rooted in regional knowledge, working alongside Indigenous Peoples and local communities to create sustainable change.

Together, we are the global authority on birds. Together, we are BirdLife.

Why does BirdLife exist?

The BirdLife Partnership Vision is of a world rich in biodiversity with people and nature living in harmony, equitably and sustainably.

The BirdLife Partnership mission is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

We exist to give one voice to nature so birds and all life can thrive.

How does the Partnership work?

BirdLife is a unique Partnership of 123 national, membership-based conservation organisations in 119 countries and territories across the world.

We harness collective power to ignite the connections that create long-term change.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife International.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and

ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional, or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Global Team.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into regional groups for the purposes of planning and implementing regional programmes. Every four years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in the UK in September 2022, when BirdLife also celebrated its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Global Team** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

Objectives and Activities

BirdLife International's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

The current strategy covering 2023 to 2032 was formally adopted at the Global Partnership meeting in September 2022. It includes four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership).

BirdLife's Strategy 2023-2032

BirdLife's Strategy has four pillars – SPECIES, SITES, SYSTEMS & SOCIETY, underpinned by our foundations of SCIENCE, PARTNERSHIP and BIRDS, and together they constitute BirdLife's approach to conservation, as outlined in our Theory of Change.

BirdLife's Theory of Change

Working from our Foundations of Birds, Science and Partnership we:

- **Focus on birds** as charismatic, widespread, well-studied and effective indicators of the status of nature.
- **Identify priorities for conservation**, highlighting the urgent need for action and identifying appropriate solutions.
- Harness and grow the collective capacity of a strong, collaborative, **global network** of sustainable, independent, national civil society nature conservation organisations.

Through this, we establish the priorities, solutions and capacity that enables BirdLife to address the biodiversity crisis and contribute to a nature-positive world by 2032, specifically to:

- Take **targeted action for Species** threatened with extinction and address the direct threats to birds.
- **Conserve and champion key Sites** for birds and biodiversity, and ensure they are effectively integrated into flyways, wider landscapes and seascapes.
- **Address the Systems** that drive biodiversity loss and the climate crisis.
- **Mobilise wider Society** to achieve and deliver impact at scale.

Through these collective efforts, we will achieve our **long-term goals** of:

- Reversing declines in birds and other biodiversity
- Strengthening the provision of ecosystem services
- Ensuring through nature-based solutions to mitigation and adaptation, and wider societal influence, we address with others the climate emergency.

Throughout, **BirdLife's Partnership model** ensures that evidence of needs, learning, impact and effectiveness of local action passes from local and national levels to inform regional and global priorities. This increases the effectiveness of both local and national conservation efforts, all of which aggregate to deliver collective impact at scale, strengthening the capacity of conservation leaders and organisations to sustain change over time.

Strategic Goals and Outcomes

SPECIES: *BirdLife will champion a long-term future for all bird species and act as the global authority on their status and conservation*

- No bird species are driven extinct
- Status of globally threatened species improved

- Specific threats to flagship groups are reduced or eliminated
- Invasive species are eradicated or controlled, and negative impacts managed, especially on islands
- Common birds are kept common

SITES: – *BirdLife will identify, conserve and champion key sites for birds and biodiversity, and ensure they are effectively integrated into flyways, wider landscapes and seascapes. Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity*

- The integrity of Important Bird and Biodiversity Areas (IBAs) is secured through planning, protection, management and restoration
- Identification and conservation of a global network of Key Biodiversity Areas (KBA) is secured by working as part of a wider community
- Key sites are adequately connected in priority landscapes, seascapes and flyways

SYSTEMS: *BirdLife will work beyond species and sites to address the systemic drivers of the biodiversity and climate change crises, and promote a nature-positive and carbon-neutral world*

- Climate mitigation and adaptation are demonstrated and promoted
- A nature-safe transition to renewable energy is demonstrated and promoted
- Sustainable agriculture, forest management and fisheries models are promoted and adopted to enable nature to recover
- Financial flows are increased or redirected to benefit nature
- Green and sustainable cities and infrastructure are supported

SOCIETY: *BirdLife will engage, influence and mobilise people to support conservation and contribute to a just, equitable, rights-based society where nature is fundamental to our well-being*

- Multi and bilateral agreements adopt ambitious goals and targets for nature and climate
- Governments introduce, implement and enforce appropriate national laws and policies to achieve globally agreed frameworks and targets
- The private sector applies the best environmental and social practices
- The general public is engaged and mobilised to support nature
- Young people are engaged, educated and empowered as champions for nature
- Local communities are supported to take conservation action
- Models that provide secure livelihoods, food and freshwater are promoted

SCIENCE: *BirdLife science continues as a prime source of evidence to influence and drive global conservation action*

- BirdLife generates and publishes the evidence that underpins our conservation objectives
- Data are collected to provide the foundation for crucial research and priority setting, including through widespread citizen science
- BirdLife collates biodiversity data and develops and promotes the use of data management tools for effective species and site conservation

PARTNERSHIP: *BirdLife will be a strong global network of sustainable, independent, national civil society conservation organisations that collaborate to achieve a nature-positive and carbon-neutral future*

- BirdLife Network is present and strong in countries and territories delivering the Strategy
- Grassroots legitimacy is recognised and celebrated, and founded in local knowledge, rights and context, with a focus on effective conservation delivery in situ
- Individual, institutional and systemic capacity is developed to deliver our conservation objectives, influence and impact
- Funds are raised and innovative funding models are developed to deliver BirdLife's Strategy
- BirdLife's stories, information and achievements are effectively communicated internally and externally
- The Partnership has coherent governance
- Implementation of the BirdLife Strategy is monitored and evaluated from local to global levels

Operational Structure to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific teams, working with and supporting BirdLife Partners to collectively deliver the Strategy.

There are five Global Programmes: **Preventing Extinctions, Forests, Flyways, Marine and Climate.**

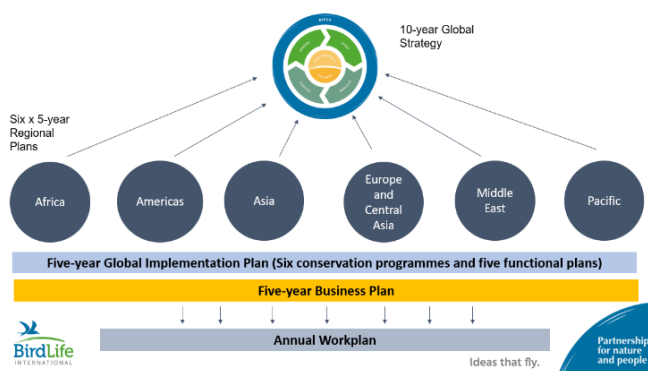
The Global Functions include **Science, Policy, Partnership, Business and Biodiversity, Communications, Fundraising and Operations.**

The Regions are **Africa, Americas, Asia, Europe & Central Asia, Middle East and the Pacific.**

GLOBAL PROGRAMMES

These Global and Region-specific teams help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources., promoting coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

The diagram below shows the relationship between the BirdLife Strategy, Regional Plans, Programme Function Plans, the 5-year business Plan and Annual Work Plans.



Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jane Fenton (UK)

BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of BirdLife International the charity and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2024 and up to the date of signing of these financial statements:

Current Council Members and Trustees

Chair:

Dr Mike Rands (UK)

Treasurer:

Martin Birch (UK)

Other Council Members:

Africa

Khadija Bourass (Morocco)

Sheku Kamara (Sierra Leone)

Dr. Vikash Tatayah (Mauritius)

Asia

Dian Agista (Indonesia)

Ishana Thapa (Nepal)

Americas

Rodrigo. W. Soria-Auza (Bolivia)

Ted Cheskey (Canada) (appointed Mar 2025)

Andrew Couturier (Canada) (resigned Aug 2024)

Amanda Acosta (Belize) (resigned Nov 2024)

Europe & Central Asia

Lieven De Schamphelaere (Belgium)

Kjetil Aadne Solbakken (Norway)

Mika Asikainen (Finland)

Middle East

Fadi Naim Naser (Jordan)

Imad F. Atrash (State of Palestine)

Pacific

Nunia Thomas (Fiji)

Kate Millar (Australia) (appointed Sep 2024)

Samantha Vine (Australia) (resigned Apr 2024)

Co-opted members

Alfred Chandler III (USA) (resigned Nov 2024)

Beccy Speight (UK)

John Gregory (UK)

Christie Constantine (USA)

BirdLife Advisory Group

The BirdLife Advisory Group is a body of high-level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Global Team support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

Chair:

John Adams (co-chair)

Piyush Gupta (co-chair)

Other Advisory Group Members:

Geoff Ball

Nathalie Boulle (resigned May 2025)

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera

Sean Dennis

Scott Dresser

Peter Eerdmans

Joe Ellis

Dale Forbes

John Gregory

Pamela Isdell (deceased Mar 2025)

James Kushlan

Tasso Leventis

Michael Mavrovouniotis

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Susan Orr

Adam Riley

Deborah Rivel

Mahima Sukhdev

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young (resigned Jan 2024)

Warren Evans (re-joined Sep 2024)

Margaret Atwood (joined Jun 2024)

Richard Jaffe (joined Oct 2024)

Lynette Jaffe (joined Oct 2024)

Senior Management of the Global Team

Chief Executive Officer:

Martin Harper

Global Directors:

Chief Operating Officer: *Helen Bull*

Executive Vice President for Conservation and the Regions:
Lesley Dickie (appointed Nov 2024)

Chief Scientist: *Stuart Butchart*

Director of Human Resources: *Laura Formoy*

Chief Development Officer: *E.J. McAdams*

Director of Conservation: *Richard Grimmett (Senior Conservation Advisor from Jan 2025)*

Director of Global Communications: *Christopher Sands*

Global Director of Policy and Business: *Nina Mikander*

Regional Directors:

Africa: *Paul Kariuki Ndag'ang'a*

Americas: *Ian Davidson*

Asia: *Vinayagan Dharmarajah*

Representative Director of Tokyo Office: *Keiko Suzue*

Middle East: *Ibrahim Khader*

Pacific: *Margaret West*

Europe & Central Asia: *Ariel Brunner*

Global Team Offices

Registered Office:

BirdLife International

The David Attenborough Building,
Pembroke Street, Cambridge, CB2 3QZ
United Kingdom

Regional Offices:

Africa Partnership Global Team
Westcom Point Building 6th Floor (Block C)
Mahiga Mairu Avenue off Waiyaki Way
Westlands
Nairobi, Kenya

Americas Partnership Global Team
Av. República E7-61 y Martin
Carrion Building, Titanium Plaza,
Floor 8, Office 8-2, Zip 170518
Quito, Ecuador

Asia Partnership Global Team
(Singapore)
354 Tanglin Road, #01-16/17,
Tanglin International Centre,
Singapore 247672

Europe and Central Asia Partnership Global Team
c/o Hive5, Cour Saint-Michel 30 B
B-1040, Brussels, Belgium

Middle East Partnership Global Team
Building 4, Bakr Al-Baw Street, Dahiat
Al-Rasheed, P.O. Box 2295, Amman
11953, Jordan

Pacific Partnership Global Team
10 MacGregor Road
Suva, Fiji

Office of the Honorary President:

BirdLife International Tokyo
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1
Nihonbashi Kakigara-cho, Chuo-ku,
Tokyo 103-0014, Japan

Principal Professional Advisers

Principal Bankers & Investment Managers

Barclays Bank PLC
9-11 St Andrews Street
Cambridge CB2 3AA
United Kingdom

Lloyds Bank
25 Gresham Street
Bank, City of London, EC2V 7HN
United Kingdom

Cazenove Capital
1 London Wall Place
London EC2Y 5AU
United Kingdom

Principal Solicitors

Mills & Reeve
Botanic House, 100 Hills Road
Cambridge CB2 1PH
United Kingdom

Baker McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom

Registered Auditor

Crowe U.K. LLP
Chartered Accountants and Registered Auditor
55 Ludgate Hill
London EC4M 7JW
United Kingdom

Principal Pension Advisors

Becketts Financial Services
St Thomas House
St Andrews Business Park
Norwich NR7 0HR
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects.

The BirdLife International Global Team

Structure, Governance and Management

BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Japan, Asia ex-Japan, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Global Team office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

Governance

Every four years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a Board (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints the Chief Executive to head a decentralised international Global Team – the BirdLife International staff. The Global Team co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by those appointed to Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate Committees of Council covering Finance, Audit and Risk, Science & Policy, and People, which meet before each Council meeting.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife Chief Executive on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife Partnership Regional meetings and Rare Bird Club events. Recommendations and advice of the Advisory Group is reviewed by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code, with the help of its questionnaire, and concluded it complies with the code in all material respects. Council is committed to revisiting the principles of the Charity Commission Governance Code on an annual basis.

2024, the second year of implementation of BirdLife International's 2023-2027 Business Plan, saw the charity make progress towards meeting five-year targets for unrestricted funding, delivering a financial surplus to unrestricted reserves and continuing to ensure it has well-functioning systems and processes.

We have also delivered on several of its priorities relating to our People Action plan, including again delivering a week of activities, presentations and information relating to Diversity, Equity and Inclusion (DEI) on Inclusion Week as well as a DEI survey which has enabled us to participate in the Racial Action for the Climate Emergency (RACE) report.

During 2024, we have focused on the Global Team's Strategic Priorities in addition to the Business Plan's priorities. The Business Plan still covers the five Global Team priorities, covering the Partner network, our finances, fundraising ambition, marketing and communications and wellbeing of staff and volunteers but we have identified other strategic priorities which are being closely managed.

As part of the review, the Global Team determined that all subsidiary and regional arrangements continue to serve BirdLife International's charitable purpose.

Policies continue to be reviewed on a rolling basis and brought to Council for approval. Examples worked on in 2024 were our Environmental Policy and the strengthening of our Safeguarding Policy.

The results of all whistle-blowers' disclosures and complaints, and subsequent management actions are to be disclosed to Council as a standing agenda item. Council considers the current whistle-blowing arrangements are adequate.

Trustees

The Trustees who served during the year are shown on page 5.

Management

The Trustees delegate the day to day running of the organisation to the Chief Executive. Strategic issues, documents, and annual work programmes and budgets are prepared by the Global Leadership Team, for consideration of the Trustees. The Global Leadership Team formally reports to the Trustees four times a year.

Pay and remuneration

BirdLife International's pay philosophy is to be equitable and sustainable. To attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams.

Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Global Leadership Team is determined and reviewed by the Chief Executive and Director of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Global Leadership Team.

BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking.

The Global Team has initiated a pay and grading project to further strengthen its pay policy. By the end of 2025, we shall have a well-established, rigorous methodology for assessing the level of responsibilities of all roles across the Global Team as documented in the job descriptions; identified the common principles that underpin decisions relating to people's pay; agreed a pay policy and a road map detailing how we plan to achieve our pay strategy; and will have continued to address pay disparities

and moved us towards achieving our pay strategy through the annual pay review.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 17 - 19. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Strategic Report

Achievements and Performance

2024 Highlights

The BirdLife Global Team (formerly Secretariat) work plan for 2024 was approved by the BirdLife Council at its 77th Meeting (December 2023). The work was organised in accordance with each of the five global programmes, six global functions and six regions. The following presents a summary of key achievements in 2024 against the pillars and foundations in the 2023-2032 strategy, as presented to the BirdLife Council at its 84th Meeting (June 2025).

SPECIES

Work to address the **illegal killing of birds (IKB)** continued through the implementation of **Safe Flyways IKB3** project in the Mediterranean region. BirdLife assisted in the Regional (Balkans) workshop on IKB National Action Planning organised by the Convention on Migratory Species (CMS). Preparations started for milestone report "Progress assessment on the eradication of IKB in the Mediterranean and Europe" (also known as the 'Reality Check') with BirdLife Partners submitting data from 45 countries.

Lake Nasser in Egypt has been declared a hunting free zone by the Government of Egypt following advocacy by Nature Conservation Egypt. **Casablanca in Morocco has been identified as a major centre for illegal trade of migratory birds and online trade.** Ongoing work with the BirdLife Cambodia Partner **has taken place to build capacity of managers of two sites in Cambodia** to act against illegal hunting.

BirdLife maintained a strong representation at the **Seabird Bycatch** Working Group, leading on multiple fronts from species distribution maps to new mitigation guidelines and Regional Action Plans, with BirdLife calling for increased efforts and commitments from the signatory parties to ACAP to improve the conservation status of Albatross and Petrel populations.

2024 saw the beginning of a project focused on engagement with EU fleets fishing in West Africa on bycatch issues, including stakeholders in Mauritania, Cabo Verde, Senegal and Morocco. Regional exchange visits were conducted with Partners and authorities (from Morocco, Mauritania, Guinea Bissau and Senegal) and Cabo Verde to support knowledge exchange and encourage uptake of bycatch mitigation.

BirdLife South Africa has supported the development of a new monitoring device which is now ready for commercial deployment for compliance monitoring of bycatch mitigation regulation. In Namibia, the Albatross Task Force team has worked with local stakeholders to expand bycatch mitigation regulations to all Namibian fisheries.

The BirdLife Global Team supported SEO (our Partner in Spain) to trial mitigation measures in the demersal longline fleet in the Mediterranean Sea to reduce bycatch of the Balearic shearwater. Further work was undertaken to install cameras on two additional trawl fishing vessels to monitor compliance with seabird bycatch mitigation in Argentina plus testing new tools to help reduce the impact on seabirds in the Austral trawl fleet. In Chile, BirdLife is an official stakeholder of the Fishery Improvement Project (FIP) for the sardine/anchovy Purse Seine fishery. BirdLife's partnership with Global Fishing Watch (GFW) has commenced work on the 'Humboldt Current Project' funded by the National Fish and Wildlife Foundation (NFWF). The first workshop included representatives from Chile, Peru, and Ecuador and was highly successful.

Progress on **Vulture Safe Zones** has been made in Africa, growing the consensus across organisations on the value of the

approach, with proposals for new funding under UK Darwin initiative being progressed to the 2nd round. Significant progress was made in on-going projects in Kenya and Tanzania, including a reduction in Human-Wildlife Conflict related poisoning, the development of Vulture Action Plans in the two countries, a well-functioning Community Revolving Fund (CRF) established in Tanzania and a large capable network of first responders (>1000) now operating across the Serengeti-Mara ecosystem.

Progress on implementation of the **Illegal Wildlife Trade Challenge Fund (IWTCF)** has been made in Gambia, Guinea-Bissau and Senegal, with surveys carried out to better understand motivations for belief-based use, targeted messaging developed for different target audiences.

BirdLife continued to work with partners in Africa and Asia to support their advocacy and provide technical support, under the **Multi-species Action Plan to Conserve African-Eurasian Vultures**, supported by RSPB and BirdLife's Preventing Extinctions Programme technical and Global and regional policy experts, especially on implementation of resolutions and decisions on veterinary drugs (CMS) and belief-based use (CITES), among others. A review of Ecosystem Services provided by vultures in southern Africa was also completed.

On **Invasive Alien Species**, work continued on the INSPIRE programme for the Pacific linking the control and management of invasive alien species to climate resilience in Fiji, Palau, French Polynesia and Samoa. 2024 saw recruitment of regional and national project management units, a regional inception workshop, establishment of 1,000ha of cat control on Gau Island Fiji, as well as Partner capacity building and startup activities for all project sites.

In French Polynesia, BirdLife continues to implement an ambitious programme of EU funded habitat restoration work involving several eradications, and possible reintroductions of several globally threatened birds. Rat eradication operation in 2023 on three islets off Ua Pou Island in the Marquesas was confirmed successful in 2024 with all islets rat free. Seabird monitoring baselines have been established, and biosecurity is in place. The rat eradication operation in 2023 for two islets off Rapa (French Polynesia) was also (provisionally) confirmed successful. Seabird monitoring (including Rapa Shearwater and Polynesian Storm Petrel) baselines were established and biosecurity put in place.

In the Solomon Islands, at Rennel Island, black rats have been confirmed to adversely affect the endemic Rennell Shrikebill. Rat management is being implemented, although hampered by logistical issues. Preparations for the eradication of rats from Takutea (Cook Islands) were completed and implementation started. Baiting of the 100ha island (by hand) was completed. Seabird monitoring is also complete, with a significant population of bristle-thighed curlew identified (141 individuals).

SITES

In the **Atlantic Forest** (Argentina, Brazil & Paraguay), work in 2024 focused on initiating the next four-year phase of work supported by \$4.8M funding from Hempel and Jensen foundations, which is delivering improved management of 175,000 hectares across the three countries and within at least 10 KBAs.

BirdLife's work at **Lomphat** (Cambodia), made significant progress and is on track to achieve REDD+ validation, overcoming challenges from an intensive auditing process following global scrutiny on carbon projects. BirdLife structured a \$2.7M investment over two years to enable the project to get to issuance of carbon credits. The first payment has been disbursed to BirdLife and onto NatureLife Cambodia. While the REDD+ project covers 135,000ha, BirdLife is actively involved in managing the entire Lomphat Wildlife Sanctuary which now cover over 350,000ha.

At **Tsitongambarika** (Madagascar), a new Environment Minister provided the essential first authorisation for planned work to go ahead. The new Project Director is in place at Asity (BirdLife in Madagascar), and recruitment for the BirdLife Project Manager was successful in October. BirdLife is supporting Asity to develop the five-year strategic work plan, the next critical step for the landscape.

2024 saw significant progress on pre-feasibility carbon assessments for a number of other key sites in Colombia, Guinea (Bero, Bero-Pic du Fon corridor), Paraguay (Atlantic Forest) and Indonesia (Mbeliling). Additional scoping discussions centred on Mexico (Pine-Oak Chiapas) and Kenya.

Significant work was carried out to establish process for the strategic development of a BirdLife **carbon / Nature-based Solutions credits portfolio**. This included identifying the current portfolio of carbon projects within the Forest Programme and other areas of the organisation, defining lessons learned, identifying capacity needed to deliver the projects, articulating key strategic issues to address including considerations for and with Partners, establishing a pilot Carbon Project Strategy Board, and outlining potential pathways for BirdLife carbon project development strategy.

In the **Choco-Andes**, a gift was received from Global Birdfair of \$120,000 for Aves y Conservación (Ecuador) to improve tourism infrastructure in the Kinti Toisan Reserve. The Jocotoco Foundation (Ecuador) received a grant to expand the Canande Reserve. A call for proposals was launched in May, with nine organisations and 143,000 hectares eligible as Conserva Aves sites.

200 hectares of Mexican **Pine-Oak Forests of Chiapas** are undergoing active restoration funded by the Trillion Trees Reforest Fund.

In the **Guinean Forests of West Africa (GFWA)**, BirdLife led the delivery of a Cambridge Conservation Initiative workshop in Ghana. The 50 participants from 10 countries drafted a theory of change and oversaw the re-introduction of the Critical Ecosystem Partnership Fund (CEPF) for Guinean Forests of West Africa, overseeing US\$600,000 for one year.

In **Sao Tome**, 2024 saw the continued development of the EcoTéla Fund, the creation of a National Coordination Group to support co-management committees for the 21 Special Reserves created in 2023, development of a civil society capacity-building programme, the first annual seabird and biodiversity / threat data in the Natural Parque of Obô and training for the installation of SMART data collection and processing system in the country.

At **Huta Harapan** (Indonesia), BirdLife has provided overall support to Harapan as its future is being decided, including securing six months' funding until the start of Phase 2. A proposal has been developed and submitted to the Global Platform for Sustainable Natural Rubber (GPSNR).

At **Mbeliling** (Indonesia), discussions were held with Hempel and Good Energies Foundations with indications of possible funding in the first half of 2025 from one or both. The SCeNE coalition shortlisted Mbeliling for potential carbon feasibility.

Emergency casework was undertaken across a number of key sites. Key successes of BirdLife action include enhanced community engagement in the ESIA process in Kafue Flats in Zambia, Lake Nasser in Egypt declared as a no-hunting zone work, and airport plans for the Tagus estuary in Portugal stopped. Soda ash mining in Lake Natron in Tanzania is ongoing, while we are reviewing other cases for emergency casework support.

We produced the first draft of a **Site Casework handbook**. We expect to publish this comprehensive resource to support Partners engaging in site casework in 2025. We also started to share approaches and lessons learned via our HATCH Learning Hub.

Progress was made in preparing a Situation Analysis of the **coastal wetlands of the Arabian Peninsula**. Governments and experts engaged through regional webinars. Waterbird identification guides were translated into Arabic and the translation into Arabic underway of the Wetlands International toolkit on Restoration, Creation and management of salt marshes and tidal flats.

Seven **Sustainable Finance Initiatives** were supported through the Forests Impact Accelerator in 2024. The cohort includes Partners from Paraguay, Bolivia, Argentina, Colombia, Indonesia, Zambia, Nepal.

The RSPB signed an MOU with the Korean Ministry of Oceans and Fisheries to advance World Heritage nominations in Yellow Sea and England East Coast.

We developed a BirdLife position on **Other Effective Area-Based Conservation Measures** (OECMs) and had it approved by BirdLife Global Council in June 2024.

We developed **Nature-based Solutions** (NbS) guidance to support the Global Team and the wider Partnership. We then held dedicated sessions during the Africa Partnership meeting, which more than 20 partners attended.

SYSTEMS

AVISTEP continued to expand 2024 with launches in Laos, Kenya, Egypt and Uzbekistan, extension to Australia commenced and a proposal submitted to the Asian Development Bank (ADB) to add Philippines, Indonesia, Cambodia, and Bangladesh.

We produced **bird sensitivity maps** for on and off-shore wind energy development for Poland and Italy, with a corresponding paper submitted for publication. We promoted sensitivity maps for Uzbekistan at CMS COP, which are being fed into Strategic Environmental and Social Assessment for renewables in Uzbekistan. Guidance documents were developed with IUCN on sensitivity mapping, biodiversity enhancement and sustainable supply chains, as well as a White Paper on nature positive renewable energy. Maps for Portugal (offshore) and Spain were also completed.

Progress was made on establishing a new contract with the Convention on Migratory Species (CMS) for continued coordination of the **Energy Task Force (ETF)**, with further talks held with the Australian government to fund the ETF.

2024 also saw constructive input to EU-level guidance to Member States on new **renewables legislation**, including mitigation of impacts of renewables, and growing Partner engagement with national offshore policy and practice and with leading businesses. A workshop on nature and renewables was delivered to senior Partner representatives at the European Partnership Meeting in Kazakhstan. Internal discussions have started on pursuing possible synergies between the EU adaptation, restoration and renewables policies.

The **Integrated Biodiversity Assessment Tool Alliance (IBAT)** continued with double digit growth off an increasing customer base – resulting in greater impact with more subscribers and greater investment back into the data.

The **Americas Flyway Initiative (AFI)** saw significant progress in 2024 with key roles for BirdLife in 1) site selection and project development at four sites in Chile, Ecuador and Panama, 2) awareness raising and communications, including the launch of playbooks for structuring bird-friendly development projects, and 3) fundraising. BirdLife signed an MOU with Audubon and the Development Bank of Latin America and the Caribbean (CAF) to begin implementation of the Americas Flyway Initiative in 2025.

BirdLife continued to support the development and implementation of the **Regional Flyway Initiative (RFI) for the East Asian -Australasian Flyway**, working with the Asian Development Bank (ADB) through national stakeholder workshops to identify capacity gaps, key interventions for RFI

sites, and build capacity of local stakeholders. Project concept proposals have been prepared for 36 RFI sites in four countries. Prioritisation of RFI wetland sites was completed for Papua New Guinea and Lao PDR, with further work undertaken to engage both governments.

A meeting between BirdLife and the President of the World Bank resulted in the establishment of a joint working group to develop outline to develop a **flyway initiative for the African-Eurasian Flyway**, with a focus on Africa. We shared this potential BirdLife-World Bank collaboration with other key stakeholders, including other Development Banks, through a BirdLife-led side event at CBD COP 16.

Both ADB and Asia Infrastructure Investment Bank have reached out to BirdLife to explore options for a **flyway initiative for the Central Asian Flyway**. Further funds were secured to support work with development banks in the Central Asian Flyway.

SOCIETY

A very strong in-person BirdLife delegation attended the **Convention on Migratory Species (CMS) COP 14** in Samarkand, Uzbekistan, including 14 Partners of which four were part of their government delegation. BirdLife was involved in more than 15 side events, including a BirdLife and CMS Secretariat co-hosted IKB side event at which the report on bird hunting in Southeast Asia was formally launched.

BirdLife advocacy led to improved resolutions and decisions on IKB, Poisoning, Vultures, Wild Meat, and Species Action Plans. The BirdLife-led situation analysis for the Central Asian Flyway was recognised as forming the baseline and foundation of support to the Initiative for Central Asian Flyway (ICAF), led by the Government of India, which was formally adopted by CMS COP14.

The **Convention on Biological Diversity (CBD) COP 16** in Cali, Colombia, saw BirdLife focus on advocating for protecting and conserving critical sites for migratory birds in negotiations and promoting the flyways programme of work within the active side event profile. BirdLife encouraged the CBD to include wetlands within multiple documents emphasising their importance for biodiversity, climate change and people. BirdLife also advocated to finalise the update of Ecologically and Biologically Significant Areas) to facilitate future listings of key marine flyways sites as Marine / High Seas Protected Areas, and on mainstreaming biodiversity to establish greater support for Parties to address the main threats to flyways sites from other sectors. BirdLife's participation in The Global Partnership on Ecological Connectivity with CMS, Ramsar, IUCN, UNEP-WCMC and WWF was also announced.

Other key policy activities included engagement in the Friends of Species Working Group, consultations with key governments to distil options/champions for species recovery agenda, as well as continued, rolling facilitation of the BirdLife Climate Expert group involving engagement across NGOs and with key governments to explore options for a joint climate/biodiversity agenda across Conventions.

2024 saw very strong BirdLife engagement in all relevant **Ramsar** processes. We developed Ramsar National Biodiversity Strategies and Action Plan (NBSAP) guidance as well as helping to shape Ramsar's input to CBD monitoring framework and leading on drafting a resolution on OECMs/effective management for Ramsar COP15. BirdLife also facilitated a cross-regional alliance with key governments across the wider Ramsar agenda and provided rolling support to BirdLife Zimbabwe on preparations for Ramsar COP 15, which will take place in Victoria Falls in July 2025.

We developed BirdLife positions on 'Nature Positive', which the Global Council approved in June 2024.

Our BirdLife Marine Programme worked with Nature Tanzania to advocate for the ratification of the **Biodiversity Beyond National Jurisdiction Treaty** in Tanzania. Various awareness

raising events, webinars, meetings with government representatives and a national write shop were facilitated to drive the creation of essential frameworks, institutional coordination and drive parliamentary engagement.

Aves Argentinas (our Partner Argentina) continued to engage and advocate to protect priority sites in the Argentine Sea. The priority in 2024 was seeking senator approval for the creation of the "Agujero Azul" (Blue Hole) Marine Protected Area.

BirdLife developed a draft management plan for the North Atlantic Current and Evlanov Sea basin Marine Protected Area, which was submitted for discussion to OSPAR Contracting Parties (Convention for the Protection of the Marine Environment of the North-East Atlantic).

In a major, concerted effort in 2024, we joined forces with four other key environmental organisations and encouraged our Partners in Europe participate in the national election campaigns and mobilise their own supporters for the **EU Parliamentary Elections**. BirdLife developed an advocacy and communications strategy, including relevant materials ready to use for our Partners, including:

- Analysis of the voting behaviour of political parties in all European countries on environmental issues over the last five years
- Positive stories about the European Union and how the EU is concretely benefiting nature and people
- Briefings on specific priorities relevant in the context of the EU elections
- Public letters and press releases targeting key decision makers on key moments
- Social media assets for the general public to explain the importance of the EU for nature and people and why voting matters

2024 also saw the final approval of the **EU Restoration Law**, a huge achievement marking the culmination of several years of targeted advocacy and engagement by BirdLife and others.

Working with the **private sector**, BirdLife's engagement with Iberdrola in 2024 included collaborating on EU policy advocacy priorities, initiating a trial of the calibrated Species Threat Abatement and Restoration (STAR) metric, and developing a best practice roadmap for Brazil. BirdLife and Heidelberg Materials both contributed to the Cement and Concrete Sector report of the World Economic Forum's Sector Transitions to Nature Positive report series. Rio Tinto published their high-integrity criteria for nature-based solutions and developed a Group Nature Strategy and will be developing Site Improvement Plans and targets for priority sites. The renewal of BirdLife's partnership with Sibelco was approved, with an expanded programme which is now more focused on biodiversity delivery.

Audience growth across **social media** has increased exponentially on most platforms, Partner distribution of the magazine has increased readership, and the website articles have been numerous, covering all the news across the organisation.

A successful workshop with the Global Communications Team and colleagues from other departments took place in April in Brussels, which laid the foundation for a collaborative **flyways strategy across communications**.

SCIENCE

We completed the redevelopment of the **BirdLife DataZone** in 2024, with extensive user-testing carried out ahead of launch in April 2025.

We submitted Red List reassessments of 4,742 species (42% of the world's birds) to IUCN for publication. >4,300 Least Concern species were bulk-updated using newly available information. 145 species changed category after expert consultation on BirdLife Forums, including 16 migratory

shorebirds uplisted to higher threat categories. 1,350 species are left to complete for the 8th comprehensive assessment due for release in October 2025.

We identified 722 confirmed and assessed **KBAs** across seven countries and published on the KBA website, supporting globally significant populations of 2,390 species in 55 taxonomic groups. The project involved 600 taxonomic experts and 129 organisations in the National Coordination Groups. Project closing events were held in each country to present project results to decision-makers with results communicated through KBA Newsletter and various social media, including videos summarising the results in English and Spanish.

Sustainable Development Goal indicators were updated and provided to IBAT & submitted to the United Nations.

Key Biodiversity Area pipeline was delivered to IBAT, with integration of spatial data completed. The KBA website was updated with improved factsheets and addition of a tabular search section

In 2024, we published papers on:

- Defining 'areas of particular importance for biodiversity' for CBD
- Marine Area of Habitat (AOH) maps and STAR metric
- IUCN Red List criteria modelling
- Red List Index for Australian birds
- Harnessing online data for biodiversity monitoring; a global review of impact of conservation action
- Human-induced mortality of migratory birds
- Global review of wild bird trade; reducing bird mortality at power lines
- Red List platform, understanding species elements of the Global Biodiversity Framework
- Powerline undergrounding need in Uzbekistan and Asian Houbara survival
- Taxonomic distinctiveness of Cambodian Bengal Floricans
- Taxonomic enigma of *Coua cristata maxima*
- Biological characteristics of Australian threatened birds
- Climate change as biggest threat to Australian birds
- Australian threatened bird recoveries
- Review of extinction probability analysis of Slender-billed Curlew
- Role of kleptoparasites in Highly Pathogenic Avian Influenza (HPAI) transmission, lost birds, description of new *Myzomela* sp.
- Taxonomic revision of Yellow-billed Kingfisher
- Conservation status of Sangihe Dwarf-kingfisher, Niam-niam Parrot, Cyrenaica Partridge; African Houbara
- Kangean Islands avifauna and White-eyed River Martin
- Southern Ocean KBAs; high seas conservation under climate change
- Seabird-vessel interactions
- Biologging data collections

We completed the open-access online **Marine Megafauna Conservation Toolkit**, which will facilitate the identification of important biodiversity areas and site proposal guidance.

We successfully completed the **Marine Flyways** manuscript detailing the global marine flyways and the methodology by which they were determined and submitted it to Global Ecology and Biogeography.

We published A review paper and held a hybrid event in Cambridge (UK) to showcase **20 years of the SeaBird Tracking Database** and its conservation impact.

PARTNERSHIP

All BirdLife regional divisions organised **Regional Partnership Meetings** in 2024, bringing Partners within each region together to plan, share knowledge and experience and take key decisions on a range of global and regional priorities.

Key Global Team and Partners staff carried out extensive consultations to gather needs, priorities, challenges and necessary implementation structures and ways of working needed to effectively support the development of existing Partners and in relation to the expansion of the BirdLife Partnership. We consolidated these inputs into a **plan for guiding future efforts to strengthen and expand the BirdLife Partnership** for consideration and approval by BirdLife Global Council.

All regions delivered **targeted technical and organisational development to Partners** including through key projects in West Africa (Hatch), Pacific (INSPIRE) and Europe (RENATE).

We made further progress in the development of **Flyways Conservation Strategies** to guide actions of the BirdLife Partnership in each of the major flyways. Partners approved the BirdLife Strategy for the Central Asian Flyway. Final drafts of the strategies for the East Atlantic Flyway and 'eastern part of African-Eurasian Flyway (together covering the African-Eurasian Flyway)' were discussed with the BirdLife Partners in Middle East, Africa and Europe and Central Asia. The development of the BirdLife strategy for the East Asian-Australasian Flyway was discussed at Asia Partnership meeting, with completion expected in Q1 2025. Work on BirdLife Americas Flyway Strategy started and is expected to be completed in 2025.

Further progress was made in establishing a cross-cutting **Strategic planning** support function for Partners with new BirdLife guidelines on strategic planning developed ahead of their launch in early 2025. A dedicated strategic planning space has been built on the Hatch Learning Hub and a number of key Global Team and Partner staff engaged to provide future support.

A number of activities have taken place with Partners to build **policy-related capacity**, including facilitation of a National Biodiversity Species and Action Plan (NBSAP) Partner-to-Partner exchange, and finalisation of a Global to Local Policy Advocacy Toolkit package for rolling out advocacy training and tailored support for Partners in 2025 and beyond based on their needs and priorities.

BirdLife launched the **Partnership Learning hub** on the Hatch Platform, as a place to bring together key learning tools, resources, case studies and key contact for cross-cutting learning topics and acting as a focal point and resource library for future capacity / Partner development efforts.

Operational – Building a Better BirdLife

A number of key **internal projects** began implementation in 2024, including the Employee Focus Group, GoNoGo process and work on defining the Partnership's brand identity, which concluded at the end of 2024.

We started work to update the BirdLife Global Team's **Safeguarding Policy and associated documents** and develop a draft **Safeguarding Position for the Partnership**. This included a comparative review of other international conservation NGO policies and recommendations to integrate social safeguards and safeguarding in BirdLife project management processes.

The initial scoping was carried out in relation to a key internal project which aims to develop and roll out a standardised **project-life cycle process** for the BirdLife Global Team, with this project due to move further into implementation in late 2025, early 2026.

A process and pipeline for managing work to address **strategic issues** has been established and is working to support the

coordination and oversight of a number of initiatives designed to improve the work and functioning of the Global Team.

2025 Work Plan

Highlights from 2025 work plan

At BirdLife International's 2022 World Congress, a new 10-year Strategy (2023-32) was adopted alongside six five-year Regional Plans (2023-27).

To this end, the Global Team has: organised its resources (people and money) around five conservation programmes (Preventing Extinctions, Flyways, Forests, Marine, and Climate Change), seven functional plans (linked to the foundations / pillars of the Strategy - i.e. - science, partnership (formerly network & capacity development), policy, business and biodiversity, communications and fundraising) all supported by a Business Plan;

Drafted five-year implementation plans for each global programme, function and region, which are used to develop annual work plans highlighting the most significant priorities for 2025 which together constitute the Global Team Annual Work Plan;

Proposed a process for monitoring and reporting implementation of the Strategy and to assess the collective impact of the Partnership, but also of the Global Team;

Established a new model for ways of working across different parts of the Global Team.

Organisational Priorities:

The scope of BirdLife's operations is vast, but the Global Implementation Plan has sought to offer priorities under each conservation programme and function. In addition, headline priorities for the Global Team have been identified (clustered according to strategy pillar and foundation) to provide focus of effort and organisational momentum. The intention is that these will galvanise the leadership and align the organisation around the most important themes for the year.

The proposed top organisational priorities for 2025 are:

SPECIES

Reduce specific direct threats to threatened bird species especially from illegal killing, seabird bycatch, poisoning, trade and invasive alien species while also driving species recovery actions for 100 species in the Preventing Extinction Programme

By end of 2025, we shall have a Master Plan for the strategy of the Preventing Extinctions Programme, implementing new analysis and prioritisation to identify opportunities for Critically Endangered species conservation; launched a 'Reality check' report on progress of governments towards eliminating illegal killing in the Mediterranean region; expanded Vulture Safe Zones in Africa and Asia including scaling up activity to cover up to 10 countries; increased engagement on bird trade in South East Asia, Africa and Americas including working in up to one new country in each region; and continued our ambitious Invasive Alien Species (IAS) programmes, including the Tropical Pacific Inspire project, impacting c55 sites and seven threatened seabird species.

SITES

Strengthen effective protection, restoration, management and innovative funding for specific priority sites, seascapes and landscapes (forests, grasslands and wetlands) including across the four major flyways of the world

By end of 2025, we shall have advanced protection, restoration and management in 20 flagship forest landscapes, particularly

Atlantic Forest and Choco-Andes (Americas), Tsitongambarika (Madagascar), Guinean Forests, Greater Gola and Obo National Park (Africa), and Harapan and Lomphat (Asia), including securing large-scale investments in Pic du Fon, Guinea and Mbeliling, Indonesia; progressing innovative financing in 12+ sites through the Forest Impact Accelerator and its graduated projects; initiated regional small grant mechanisms in West Africa and Mediterranean that will enable civil society to protect and enhance nature and climate resilience in Key Biodiversity Areas; developed a comprehensive and agreed strategy for BirdLife's engagement with carbon projects and identified a clear implementation pathway.

SYSTEMS

Reduce the impact of key systemic drivers on bird populations and habitats especially through influencing energy, fisheries and agriculture systems

By end of 2025, we shall have completed the first Humboldt Current high-risk fishery analysis with Global Fishing Watch; developed a coherent programme bringing together existing seafood supply-chain engagement projects; challenged at least five Marine Stewardship Council Certification assessments to ensure they incorporate impacts on seabirds; and completed a marine sensitivity map to inform offshore wind development in Australia.

SOCIETY

Advocate for BirdLife positions in key Multi-lateral Environment Agreement decision-making taking place in 2025 (especially Ramsar, CITES and Climate) and support efforts to translate these as well as existing international commitments and the Global Biodiversity Framework into regional (especially EU, Africa, Americas and the Pacific) and national policies, funding and plans essential for driving critical implementation on the ground.

By end of 2025, key advocacy objectives will have been met for major global processes and regional priorities, including laying the foundations for subsequent global advocacy in 2026 (CMS and CBD) and we shall have reviewed our Biodiversity and Business Engagement strategy and have an agreed a way forward. We shall have developed a bespoke policy roadmap for Partners in the Americas and have advanced efforts to fundraise for policy advocacy across the Partnership.

SCIENCE

Improve the quality, accessibility and application of BirdLife's scientific datasets, tools, research and outputs, including the DataZone, IBAT, AVISTEP, databases for seabird tracking data, Important Bird and Biodiversity Areas and Key Biodiversity Areas, and the comprehensive reassessment of birds for the IUCN Red List.

By end of 2025, we shall have launched and effectively promoted the new BirdLife DataZone, completed the IBAT strategy review, launched AVISTEP for Australia and secured funding for additional countries, launched improvements to the seabird tracking and KBA databases, and completed the current comprehensive IUCN Red List update for all birds.

PARTNERSHIP

Build the technical and operational capacity of existing Partners and expand the Partnership especially through agreeing and implementing the Strengthening Partnership Expansion Plan

By end of 2025, we shall have developed a strategic proposal for partner expansion and capacity building, which is prioritised and costed with a comprehensive implementation plan with timeline.

Operational – Building a Better BirdLife

Make progress towards meeting organisational targets for unrestricted funding, financial reserves and overheads while also improving key BirdLife processes, systems, procedures and increasing staff engagement

By end of 2025, we shall have a pathway to create additional unrestricted funding, unrestricted reserves of £4m and free reserves of £2.8m with an overall increase in the contribution to overheads. We will have a roadmap for the integration of systems, business intelligence reporting for critical systems and a roadmap for phased delivery for other systems. We will have kicked off the Project Life Cycle Initiative. We will have feedback from the BirdLife Focus Group initiative to inform the delivery of key projects in 2026.

Leadership Priorities

Areas which will require cross-organisational leadership effort

Ensure we maintain momentum in developing and implementing our growing Global Flyways Programme in the run up to the 2026 Global Flyways Summit*.

By end of 2025, we shall have staff and Partners aligned behind strategies for the four main flyways; supported implementation of investment initiatives for East-Asian Australasian Flyway (ADB-RFI) and Americas Flyway (AFI); successfully engaged further development bank support for both African-Eurasian and Central Asian Flyways; be on the cusp of capitalising a global flyways civil society granting initiative starting in Asia (designed to provide financial support to BirdLife Partners and other NGOs); strengthened the Luc Hoffmann Flyway Fund (or an analogous mechanism) by successfully engaging new donors as to the conservation importance of flyways and the strategic strength of flyways for BirdLife as a whole.

Drive our engine of growth by implementing our brand identity and fundraising approach.

By end of 2025, we shall have an integrated comms strategy that will drive engagement, and support a new digital acquisition strategy to increase our pool of supporters and donors; and integrated the brand story into our supporter communications and delivered compelling cases for support for our priorities and showcase BirdLife's unique selling point and impact

Articulate a consistent and compelling vision which engages and motivates both staff and Partners especially as we prepare for the 2026 Global BirdLife Meeting*.

By end of 2025, a vision for the Global Team will have been communicated with actions in place to translate it into reality so that staff feel more motivated by it (as measured by engagement survey); budgets and plans will be in place for the Global BirdLife Meeting and Global Flyways Summit and we shall have begun our review of the Global Implementation Plan with a view to refining it for the second half of the strategy period (2027-2032)

Develop a pay policy and make significant progress with the pay roadmap.

By end of 2025, we shall have a well-established, rigorous methodology for assessing the level of responsibilities of all roles across the global team as documented in the job descriptions; identified the common principles that underpin decisions relating to people's pay; agreed a pay policy and a road map detailing how we plan to achieve our pay strategy; and will have continued to address pay disparities and moved us towards achieving our pay strategy through the annual pay review

*Both will be held on 8-11 September 2026 Nairobi, Kenya.

Financial Review

Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Global Team. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Global Team.

The organisation continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from various private donors, foundations including the Aage V. Jensen Foundation, the Packard Foundation, the Hempel Foundation, The Bezos Earth Fund, the Luc Hoffmann Flyways Fund, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 47 to 50) is critical to the stability that allows the Global Team to service the Partnership.

The organisation's income has decreased during 2024 by 7% with total income of £33.0 million compared to £35.8 million in 2023. Income has decreased mainly because of a large donation (USD 5m) received in 2023 for work continuing into 2026.

The global threats to wildlife are immense and increasing. Many organisations like BirdLife International are finding it difficult to ensure their funding keeps pace with the scale of this challenge.

The organisation's total expenditure increased to £31.8 million in 2024 compared to £29.8 million in 2023. This enabled the organisation to deliver the many conservation results (see the 2024 Highlights section).

The organisation's unrestricted net income before transfers showed a surplus of £697,306, of this the Trustees chose to designate £294,455 of this for the CEO fund to cover certain expenses at the discretion of the CEO. This compares to a surplus of £564,592 in 2023. The organisation is committed to creating surpluses in order to keep the unrestricted reserves in line with policy.

The organisation is dependent upon voluntary income to cover a significant proportion of the operational costs as well as build operating reserves; however, this income has historically not been sufficient to cover both these priorities. Since 2021, a significant investment has been made to increase the capacity of the fundraising team and looking forward it is expected that, combined with the other measures the organisation has taken and is taking, will continue to strengthen the reserves base of BirdLife International as well as the long-term funding commitment projects and Partners require.

Securing and maintaining unrestricted income remains a key priority and continued to be a key focus area in 2024. See the Fundraising section for additional details.

A statement of financial activities is set out on page 24.

Financial reserves

BirdLife International holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife International's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife International's reserves and endowments regularly. BirdLife International aims to maintain unrestricted income reserves sufficient to maintain BirdLife International's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The reserves policy, which was reviewed in November 2024, includes a target of holding free reserves of 8-16 weeks of unrestricted expenditure (£2.3 million to £4.7 million for 2024). BirdLife International met the lower target in 2021 and has continued to build reserves. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership. The charity is committed to adding to reserves each year to increase the financial resilience of BirdLife International.

At the end of 2024 total reserves were £34.7 million (2023: £33.1 million). Of this £26.4 million is restricted funds and not available for general purposes (2023: £26.0 million), and £4.4 million is endowment funds (2023: £3.9 million). The remaining funds of £3.9 million (2023: £3.2 million) represent the unrestricted reserves of the charity. The Trustees have chosen to designate £451,018 of unrestricted funds for the CEO fund. £889,558 of unrestricted reserves have been absorbed by costs capitalised in connection with the systems development and website. Free reserves amount to £2.8 million (2023: £2.0 million).

The Trustees recognise that whilst the reserves are above the minimum target set by them in the policy, they remain towards the lower end of the policy and therefore plan to continue to build reserves over the next few years.

Going concern

The Trustees have assessed BirdLife International's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2026 and a consideration of key risks that could negatively affect the charity.

2024 has been another good year with the unrestricted reserves remaining in the agreed range. BirdLife International's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife International continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are towards the lower end of the policy level, and in light of the current economic climate. For the period of review to 31 December 2026, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This, along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to maintain reserves within policy levels.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational

existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that BirdLife International has an appropriate system of controls, financial and operational. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- BirdLife International is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained, and financial information used within the charity or for publication is reliable.
- BirdLife International complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees.
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance and Risk Committee of Council which meets quarterly (or more often if required)
- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the risks on the following pages as being among the most significant.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls as part of the risk review. The Trustees continue to refer to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

<i>Risk</i>	<i>Mitigation</i>
Operational risks	
BirdLife is increasingly engaging in carbon trading projects. The global carbon trading space is rapidly developing. Public and investor trust in carbon assets might deteriorate, plus the structures and contracts for such projects can also be complex, and our understanding of our obligations and liabilities might not be sufficiently good.	We will seek professional advice where relevant, to ensure that we have as full a knowledge as possible of all the factors involved in taking on such a project. We will also seek contract terms that limit our liability as far as possible. This is a new area of engagement for us and will be reviewed regularly and thoroughly.
Scientific data (e.g. in WDKBA) becoming poor quality and out of date	BirdLife International will support Partners to update their IBA/KBA inventories, monitor these sites, and contribute to global Red List assessments. Red List assessments continue to be published annually, with the aim to reassess all species every 4-5 years. World Database of KBAs was launched in June 2022 and continues to be developed, including integrating IBA fields and functionality to streamline and facilitate site identification and update process for Partners. KBA monitoring protocol finalised and functionality to support its application being implemented in database. KBA National Coordination Groups now established in 19 countries, forming in 10 and interest expressed in another 23. Fundraising for KBA identification is underway.
Lost or compromised data, websites and IT systems or equipment, as a result of cyberattacks, or lost or stolen hardware.	We implement all appropriate security measures, including two-factor authentication, data encryption and the latest security releases and bug patches. Staff undergo mandatory training on BirdLife International's IT policies, and there is regular phish penetration testing (with additional training for any staff who fail the test). We have also introduced a process to ensure redundant websites are retired, and that new websites are developed and launched, in good order.
Fraud: payments might be made to criminals or unauthorised personnel, instead of authorised recipients. Cyber fraud (e.g. CEO impersonation, payment diversion) continues to be a significant risk.	We have implemented a number of fraud risk controls over the past 24 months, including regular phish penetration tests and awareness-raising among staff. We have also adopted a conflicts of interest policy, against which staff must declare compliance on a yearly basis.
Staff member might be made ill or is injured (or even killed) while at work	All staff are required to complete a workspace risk assessment, and this is being checked yearly. We have also introduced a travel information platform where staff can obtain real-time data on travel risks. We check compliance with local laws in all our regional offices, and we will identify how to address any gaps.
Financial risks	
Access to funding: there might be a reduction in the sources of funding we are able to access. In addition, our funding model might prove to be suboptimal to deliver our objectives, particularly in relation to the mix of restricted versus unrestricted income.	The operating landscape is changing very rapidly within the sector, especially as international aid is being cut (not just in the USA, but also in France and the UK and given growing security concerns it is possible that other European countries will follow). We will be responsive to the changes (for example, complying with any contractual changes that arise) and also think about how our ways of working may need to evolve in the medium term. However, BirdLife International intends to continue advocating for nature-based funding, rather than location- or species-specific funding. BirdLife International will also continue to embrace innovative sources of funding (e.g. business sustainability), rather than relying purely on philanthropic donors. In addition, there is the option to consolidate fundraising efforts into bigger nature-based projects, so that larger grants can be applied for. BirdLife International has implemented tight budgetary and forecasting controls to ensure costs are managed in line with the reserves policy.
BirdLife International has transactions in foreign currencies in the UK entity as well as its overseas operations. This gives rise to various foreign exchange exposures, on period end translation of non-functional currency balances, on transactions in foreign currencies, and on consolidation of entity accounts into GBP.	We have implemented a number of controls and continue to review and update our foreign exchange exposure hedging strategy.
Compliance with laws and regulations	
Violation by BirdLife Global Team, or by Partners and sub-grantees, of applicable laws and regulations or common ethical values. Violation by Partners and sub-grantees of applicable laws and regulations, or terms of Operational Procedures or the Partnership Agreement.	BirdLife's Partner policies and official positions are clear in our Operational Procedures and are communicated to Partners and sub-grantees. We have an objective mechanism for removing Partners who do not meet the expected standards of behaviour. All project funding agreements contain obligations in relation to ethical conduct, and we intend to look at implementing mechanisms for monitoring compliance with this on a periodic basis. We have introduced additional checks in the Partner Quality Assurance System to assess vulnerabilities.

	BirdLife International continues to review and adopt appropriate policies on a rolling basis, taking particular account of new legislation or improvements to best practice. We continue to identify, develop and roll out learning and awareness on compliance matters.
Governance	
Partners may struggle to perform to the level desired as a member of BirdLife International. There could also be difficulties if a Partner's departure from the Partnership is contentious.	Partner reviews every four years (via the QAS) help to identify organisations with significant weaknesses, so that these become the focus of Global Team support. The roll-out of our communications platform Hatch across the Partnership will facilitate mobilising and directing capacity development support in a targeted manner. With regard to exiting Partners, the process (in the Articles of Association and Operational Procedures) for removal is transparent and objective, including full consultation with affected Partners, and the availability of a complaints procedure that may be used by any person. Consideration will be given to "optics" of any decision.
Working as part of consortia (IBAT, CCI, KBA Partnership, Red List authority) could cause difficulties with competition between organisations, dilution of BirdLife brand/identity, governance problems, lack of clarity over liability for consortium's activities, and a lack of clarity over BirdLife's role as service provider to some consortia.	BirdLife International is party to the consortia governance mechanisms, which provide protection for BirdLife International's involvement and IPR. As regards the KBA Partnership, we host/employ positions integral to those consortia. If/when we leave the consortia, we have rights over our data, other IPR and software. We also have a director-level position on the CCI services company. In addition, we have the ability to opt out of certain activities. We continue to put considerable effort into mitigating any specific risks as they arise. IBAT income for 2021 was over \$1.8 million and has a growing user base. BirdLife International also secured \$5 million from the Bezos fund for KBA Partnership work, which puts us in a strong position. We are also taking an active role in procuring changes to the IBAT Alliance agreement, to protect BirdLife International as well as the other partners. We are working closely with other Red List Partners (and are well aligned with them) to ensure proposed revisions to the Red List Partnership agreement and governance structures are not detrimental to our interests.

Fixed assets and investments

The movements in tangible and intangible fixed assets during the year are set out in notes 10 and 11 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 12 to the financial statements.

Summary of investment policy

The Trustees of BirdLife International have delegated investment decisions to the Finance and Risk Committee.

The Finance and Risk Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements. The Investment policy was reviewed and updated in November 2024.

Investment management for the UK investments is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process. The Japanese investment management is delegated to CP Global Limited.

Investment objectives

- BirdLife International seeks to produce the best financial return within an acceptable level of risk.
- The long-term endowment funds are divided into three distinct investment portfolios as at the date of the policy:
 - Harapan Endowment: A donation of \$3 million was received from Singapore Airlines in 2013 to establish a permanent endowment to support the Harapan Rainforest Initiative. This donation was invested in 2014 into a tailored US Dollar-based portfolio. The investment objective is to achieve a return of CPI+3.5% per annum over the long-term. This strategy aims to at least preserve the real value of the endowment while enabling annual expenditures of around 3.5% per annum. The portfolio is managed by Cazenove Capital.
 - Main Portfolio: This portfolio underpins BirdLife International's other endowment funds, which are consolidated into a Sterling-based main portfolio. The investment objective for this portfolio is also CPI+3.5% per annum over the long-term. The portfolio is managed by Cazenove Capital.
 - Japanese Portfolio: This portfolio is managed by the Japan team and was created in order to support the work done by the Science team. The investment objective is to maximise growth and provide an income for Science. It is managed by CP Capital Asset Management Limited
- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing. Vii) production and processing of coal. Formal engagement with companies in the oil and gas sector is also considered to be particularly high risk and it is likely that this would only be proposed in exceptional circumstances and where there is no formal association with, nor endorsement of, the continued levels of oil and gas exploitation and exploration.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance and Risk Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment against a balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

As shown in note 12 the value of the combined portfolio has increased from £7.3m in 2023 to £8.2m in 2024.

Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife LWS Limited, formally known as BirdLife Limited (to December 2023). During 2023, BirdLife LWS Limited entered in an Agency and Delegation of Authority Agreement with the Royal Government of Cambodia (RGC). The purpose of this is to further the conservation of forests in Cambodia and the biodiversity, through the marketing and sale on the RGC's behalf only of Project Verified Emissions Reduction (VER's) to third parties, on a non-profit basis and educating of the public on the conservation of forests and the biodiversity therein, the benefits of carbon dioxide emission reduction and the use of CO2 offsets.

Grants and awards policy

BirdLife International works on many and varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations and support their conservation work. One of the roles of the BirdLife Global Team is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

Section 172 (1) Statement

The Trustees, who are directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act, they act in a way they consider most likely to achieve the purposes of the company. In making this assessment the Trustees consider the relevant actions of the board. Engagement with all stakeholders is described throughout this annual report.

The likely consequences of any decision in the long term

BirdLife International's long-term sustainability is considered by the Trustees as set out in the funds position and reserves policy and going concern sections on pages 16-17. The Finance and Risk Committee and the Global Leadership Team review management information, budgets, forecasts, cash flow projections and progress against budget on a regular basis.

The interests of the company's employees

BirdLife International's employees and volunteers make the charity the special place it is today. Their experiences help inform BirdLife International's work and people policies. BirdLife

International promotes flexible working practices to show our commitment to a healthy work-life balance and receives feedback on employee wellbeing through regular surveys and staff appraisals. Council receives regular workforce updates in respect to all of the above.

The impact of the company's operations on the community and environment

BirdLife's family of Partners connecting national communities around the globe, its groundbreaking. Our highly cited science and proven century-old track record of saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. 2024 was another year of significant achievement, highlights are outlined in the strategic report from page 10 and throughout this Trustees' report.

The desirability of the company maintaining a reputation for high standards of business conduct

BirdLife International follows a rigorous risk management process to manage regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption. Risk management is also discussed in detail in this report, from page 17.

The need to act fairly between members of the company

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

The need to foster the company's business relationships with suppliers, customers and others (including engagement)

BirdLife International's network of partnership organisations is key to its work worldwide. BirdLife is driven by its belief that local people, working for nature in their own places but connected nationally and internationally through the global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people. During the year Trustees and the Global Leadership Team have overseen relationships with our key suppliers to ensure a positive and effective relationship is fostered through our procurement process.

Energy Usage

Year End 31 December 2024

UK Energy use (kWh)	124433.586 kWh
Associated greenhouse gas emissions (Tonnes CO2 equiv. (TCO2e))	23.658 tCO2e
Intensity ratio emissions per FTE (TCO2e/FTE)	0.190

Year End 31 December 2023

UK Energy use (kWh)	129051.067 kWh
Associated greenhouse gas emissions (Tonnes CO2 equiv. (TCO2e))	24.486 tCO2e
Intensity ratio emissions per FTE (TCO2e/FTE)	0.189

Associated greenhouse gas emissions have been calculated using the greenhouse gas emissions protocol method.

Fundraising

In 2024, the Fundraising Development team together with a working group of senior leaders across the organisation, successfully led a Fundraising Approach Strategic Project to create a clear plan to grow income to contribute to the organisation's success. The plan outlines two key phases. Phase one of our plan (2025-2027) – 'gearing up for growth' will deliver key shifts in our approach to fundraising which will create the foundations for phase two and deliver on our ambitious goal to double Development's contribution to unrestricted income. Phase two (2028-2030) will focus on delivering an ambitious new growth trajectory to deliver 'impact at scale'.

We would like to thank all our supporters whose generosity has helped drive forward BirdLife's work over the past year. It's only with your continued support that we'll be able to protect the world we share.

BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. BirdLife International is registered with the Fundraising Regulator, and no complaints were received in relation to BirdLife International's fundraising activities during 2024.

Auditors

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

Acknowledgements

The staff of the Global Team are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 14 August 2025 and signed on their behalf by:



Martin Birch
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2024 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2024 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our

knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and

are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR). We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

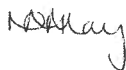
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates and judgements for biases, reviewing regulatory correspondence with the Charity Commission, sample testing of grant and contract income, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the

further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK

Date: 28 August 2025

BirdLife International Trustees' Report and Financial Statements 2024

Consolidated Statement of Financial Activities (incorporating income and expenditure account)

For the year ended 31 December 2024

		Unrestricted funds	Restricted funds	Endowment Funds	Total 2024	Total 2023
	Notes	£	£	£	£	£
Income and endowments from:						
<i>Donations and legacies</i>						
Partner membership contributions	27	931,228	113,382	-	1,044,610	999,115
Subscriptions		244,210	62	-	244,272	152,177
Other donations and legacies		162,083	1,408,309	-	1,570,392	3,038,038
<i>Other trading activities</i>						
Event income		438	975,226	-	975,664	748,066
Trading activities		18,016	30,657	-	48,673	36,036
Income from investments	4	358,774	92,937	88,854	540,565	455,613
<i>Income from charitable activities</i>						
Partner organisations	27	424,143	1,309,165	-	1,733,308	2,003,397
Governmental institutions		374,832	4,942,057	-	5,316,889	4,556,831
Trusts and foundations		1,594,350	12,904,082	-	14,498,432	17,965,617
Corporations		99,151	6,927,723	-	7,026,874	5,869,926
Other income		9,676	4,069	-	13,745	13,359
Total income	28	<u>4,216,901</u>	<u>28,707,669</u>	<u>88,854</u>	<u>33,013,424</u>	<u>35,838,175</u>
Expenditure on:						
Raising funds	5	1,984,446	35,924	48,880	2,069,250	1,663,369
<i>Charitable activities</i>						
Species	5	156,579	5,636,596	-	5,793,175	5,970,918
Sites		360,739	8,707,973	-	9,068,712	7,991,909
Systems		441,325	4,851,618	-	5,292,943	4,439,319
Society		313,419	2,984,216	-	3,297,635	3,131,261
Partnership		88,708	1,182,995	-	1,271,703	1,645,663
Science		174,379	4,885,130	-	5,059,509	4,994,472
Total Expenditure	5	<u>3,519,595</u>	<u>28,284,452</u>	<u>48,880</u>	<u>31,852,927</u>	<u>29,836,911</u>
Net gain/(loss) on investments	16	-	-	498,914	498,914	315,711
Net income / (expenditure) before transfers		<u>697,306</u>	<u>423,217</u>	<u>538,888</u>	<u>1,659,411</u>	<u>6,316,975</u>
Transfers between funds	16	-	-	-	-	-
Net movement in funds		<u>697,306</u>	<u>423,217</u>	<u>538,888</u>	<u>1,659,411</u>	<u>6,316,975</u>
Total funds brought forward	16	<u>3,181,278</u>	<u>25,985,903</u>	<u>3,940,289</u>	<u>33,107,470</u>	<u>26,790,495</u>
Total funds carried forward		<u>3,878,584</u>	<u>26,409,120</u>	<u>4,479,177</u>	<u>34,766,881</u>	<u>33,107,470</u>

The income and expenditure account includes only the unrestricted and restricted funds.

BirdLife International Trustees' Report and Financial Statements 2024

Balance Sheets

As at 31 December 2024

Company registration number: 2985746

	Notes	Group		Company	
		2024	2023	2024	2023
		£	£	£	£
Fixed assets					
Tangible assets	10	489,057	511,856	489,057	511,856
Intangible assets	11	595,319	702,982	595,319	702,982
Investments	12	8,270,506	7,378,198	8,270,508	7,378,200
		<u>9,354,882</u>	<u>8,593,036</u>	<u>9,354,884</u>	<u>8,593,038</u>
Current assets					
Debtors	13	9,121,017	6,556,695	9,121,200	6,556,878
Cash and cash equivalents		22,367,146	21,691,101	22,366,961	21,690,916
		<u>31,488,163</u>	<u>28,247,796</u>	<u>31,488,161</u>	<u>28,247,794</u>
Creditors: Amounts falling due within one year	14	(6,076,163)	(3,733,362)	(6,076,163)	(3,733,362)
Net current assets		<u>25,412,000</u>	<u>24,514,434</u>	<u>25,411,998</u>	<u>24,514,432</u>
Net assets		<u>34,766,882</u>	<u>33,107,470</u>	<u>34,766,882</u>	<u>33,107,470</u>
Funds					
Income Funds					
Restricted funds	17	26,409,120	25,985,903	26,409,120	25,985,903
Unrestricted funds		3,878,584	3,181,278	3,878,584	3,181,278
		<u>30,287,704</u>	<u>29,167,181</u>	<u>30,287,704</u>	<u>29,167,181</u>
Endowment funds					
Permanent endowments	16	4,479,177	3,940,289	4,479,177	3,940,289
		<u>4,479,177</u>	<u>3,940,289</u>	<u>4,479,177</u>	<u>3,940,289</u>
		<u>34,766,881</u>	<u>33,107,470</u>	<u>34,766,881</u>	<u>33,107,470</u>

The surplus/(deficit) for the financial year dealt with in the financial statements of the parent charitable company was £697,306 (2023: £564,592).

The financial statements on pages 24 to 53 were approved by the Trustees on 14th August 2025 and were signed on their behalf by:



Martin Birch

Treasurer

The accompanying notes form an integral part of these financial statements.

BirdLife International Trustees' Report and Financial Statements 2024
Consolidated Cash Flow Statement
For the year ended 31 December 2024

	Notes	2024 £	2023 £
Net cash provided by operating activities	21	<u>1,061,537</u>	<u>4,916,029</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(29,062)	(97,470)
Purchase of investments	12	(1,328,170)	(2,270,029)
Proceeds of realisation of investments	12	989,880	527,632
Net cash movement on investments	12	<u>(18,140)</u>	<u>(85,465)</u>
Net cash used by investing activities		<u>(385,492)</u>	<u>(1,925,332)</u>
(Decrease)/ Increase in cash	22	<u>676,045</u>	<u>2,990,697</u>
Cash and cash equivalents at the beginning of the reporting period	22	<u>21,691,101</u>	<u>18,700,405</u>
Cash and cash equivalents at the end of the reporting period	22	<u>22,367,146</u>	<u>21,691,101</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

1 Charity information

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

2 Going concern

The Trustees have assessed BirdLife International's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2026 and a consideration of key risks that could negatively affect the charity.

2024 has been another good year with the unrestricted reserves remaining in the agreed range. BirdLife International's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife International continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are towards the lower end of the policy level, and in light of the current economic climate. For the period of review to 31 December 2026, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This, along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to maintain reserves within policy levels.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

3 Accounting policies

The Financial Statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value.

b) Consolidation

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife LWS Limited, company number 3387515) and its branches as described in note 25 for the year ended 31 December 2024. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

c) Unrestricted funds

Unrestricted funds are general funds that are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

d) Restricted funds

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

e) Endowment funds

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 16. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

3 Accounting policies (continued)

f) Incoming resources

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

g) Legacy income

Legacy income is recognised in the Consolidated Statement of Financial Activities when the charity has entitlement to the income, the receipt is considered probable and amounts receivable can be measured with sufficient reliability. Income from pecuniary interests is recognised when probate has been granted and we have been advised of the amount stipulated in the will. Income from residuary interests is recognised when probate has been granted and a reliable estimate of the amount receivable can be made.

h) Resources expended and cost allocation

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- Species
- Sites
- Systems
- Society
- Partnership
- Science

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' Report. Support activities include day-to-day operational management and have been allocated across the above categories following guidance provided in the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

i) Employee information

Staff employed in the day-to-day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

j) Pension costs

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. Under the Ecuadorian Labour code, employers are required to pay a pension to employees upon reaching 25 years of service. Under FRS 102 the pension is considered to be a defined benefit scheme. As any provision required under FRS 102 is not material, no liability has been recognised in the financial statements.

k) Redundancy and termination payments

Redundancy and termination liabilities are recognised when the obligation to transfer economic benefits has arisen. The value of this liability represents the best estimate of expenditure required to settle the obligation(s) at the reporting date.

l) Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

m) Foreign currencies

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the Consolidated Statement of Financial Activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

3 Accounting policies (continued)

n) Tangible fixed assets and depreciation

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Website 20%
- ERP 10%
- Land is not depreciated
- Buildings 5%

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

o) Investments

Investments are stated at market value at the balance sheet date. The Consolidated Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

p) Financial activities of the holding company

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

q) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

r) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

s) Critical judgements and estimations

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

4 Investment income

	2024 £	2023 £
Income from fixed asset investments	88,854	51,500
Income from other restricted fund bank accounts	-	659
Interest from unrestricted fund bank accounts	451,711	403,454
	<u>540,565</u>	<u>455,613</u>

This can be analysed as follows:

	2024 £	2023 £
Harapan Fund	78,414	42,567
Other endowment funds	10,440	8,934
Other restricted funds	-	649
Unrestricted funds	451,711	403,463
	<u>540,565</u>	<u>455,613</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 12).

5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2024 Total £	2023 Total
Expenditure on raising funds	1,715,397	-	320,613	33,240	2,069,250	1,663,369
Expenditure on charitable activities						
Species	2,602,593	2,344,341	789,732	56,509	5,793,175	5,970,918
Sites	4,568,734	3,195,342	1,234,831	69,805	9,068,712	7,991,909
Systems	2,821,956	1,690,125	719,367	61,495	5,292,943	4,439,319
Society	1,687,319	1,112,402	453,039	44,875	3,297,635	3,131,261
Partnership	713,531	352,441	172,491	33,240	1,271,703	1,645,663
Science	2,464,589	1,861,630	700,050	33,240	5,059,509	4,994,472
Total expenditure	<u>16,574,119</u>	<u>10,556,281</u>	<u>4,390,123</u>	<u>332,404</u>	<u>31,852,927</u>	<u>29,836,911</u>

Pillars are highly diverse, and most projects overlap the different pillar areas.

*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.

5 Analysis of total resources expended (continued)

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2024 £	Total 2023 £
Staff costs	9,925,563	321,675	1,885,868	246,384	12,379,490	11,049,081
Support grants	10,555,781	500	-	-	10,556,281	10,893,604
Travel & conferences	958,426	102,129	13,283	79,018	1,152,856	1,056,780
Professional services	4,715,125	292,431	570,399	4,321	5,582,276	4,323,869
Office accommodation	207,538	280,623	394,538	-	882,699	784,508
Equipment & supplies	203,413	15,180	52,065	-	270,658	274,722
Communications	191,092	70,288	60	2,681	264,121	316,912
Event costs	43,007	-	-	-	43,007	52,736
Audit	37,962	20,896	70,897	-	129,755	107,491
Foreign exchange (gain) / loss	50,035	136,987	(69,862)	-	117,160	569,349
Other costs	242,204	25,042	207,378	-	474,624	407,859
Total	27,130,146	1,265,751	3,124,626	332,404	31,852,927	29,836,911

Support Costs are included in the expenditure reported in the Consolidated Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Global Team office bases outside the UK. Global support costs relate to the UK headquarters.

6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2024 £	2023 £
Auditors' remuneration:		
UK charity audit	63,397	47,355
Grant funder audits	38,262	49,324
Other audits undertaken by third party auditors	20,896	20,462
Depreciation of fixed assets	152,117	178,457

7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2023: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £13,532 to 9 trustees (2023: £20,494).

In total trustees made donations of £67,345 during the year (2023: £31,624).

8 Employee information

The average monthly number of persons employed by the group during the year was:

	2024 Number	2023 Number
<i>Analysed by primary function</i>		
Charitable activities	174	162
Generating funds	31	27
Support activities	46	39
Management and administration of charity	3	3
	254	231

	2024 Number	2023 Number
<i>Analysed by geographical region</i>		
Africa	39	34
Americas	15	15
Asia	9	8
Europe	159	141
Japan	11	13
Middle East	7	10
Pacific	14	10
	254	231

	2024 £	2023 £
The costs for employing staff were:		
Wages and salaries	10,572,951	9,408,828
Social security costs	1,044,525	935,262
Pension costs (see note 19)	762,014	704,991
	12,379,490	11,049,081

8 Employee information (continued)

The number of employees who received aggregate emoluments within the following ranges were:

	2024 Number	2023 Number
£60,000 to £69,999	16	10
£70,000 to £79,999	5	6
£80,000 to £89,999	2	4
£90,000 to £99,999	4	2
£100,000 to £109,999	1	1
£110,000 to £119,999	-	3
£120,000 to £129,999	2	-
£130,000 to £139,999	-	-
£140,000 to £149,999	1	-
£230,000 to £239,999	1	-
£240,000 to £249,999	-	1
	32	27

27 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 27 employees amounted to £206,495 (2023: 23 employees £181,632).

Key management personnel as defined by the Trustees are the Chief Executive and the Global Leadership Team. The total cost of key management personnel during the year was £1,561,886 for 14 employees (2023: 14 employees £1,584,271). The highest paid director during the year was paid £238,504 (2023: £246,880).

Termination payments amounting to £Nil (2023: £Nil) were made during the period.

Notes to the Financial Statements

9 Grants and awards

Grants and awards to the value of £10,556,281 (2023: £10,893,604) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2024	2023
	£	£
American Bird Conservancy (ABC)*	-	901,772
Asity Madagascar*	267,423	641,267
Asociación Civil Armonía (ACA)*	102,902	67,785
Aves Argentinas (AOP)*	408,361	247,476
Aves y Conservación*	105,009	109,380
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	95,761	120,808
Birdlife South Africa (BLSA)*	6,300	217,168
Burung Indonesia*	831,269	362,402
EuroNatur Foundation	271,982	262,927
Guinée Ecologie*	167,396	119,868
Guyra Paraguay (GP)*	168,687	170,079
Hellenic Ornithological Society (HOS)*	132,547	35,884
International Union for Conservation of Nature	552,957	247,117
Lega Italiana Protezione Uccelli (LIPU)*	127,009	115,011
National Audubon Society*	840,157	1,096,181
Nature Fiji-MareqetiViti*	93,892	118,151
Nature Kenya (EANHS)*	83,544	103,566
NatureLife Cambodia*	150,819	246,151
Naturschutzbund Deutschland e.V (NABU)*	49,989	112,949
Polish Society for the Protection of Birds (OTOP)*	73,700	133,583
Royal Society for the Protection of Birds (RSPB)*	434,619	628,075
SAVE Brasil*	659,201	285,032
Sociedad Española de Ornitología (SEO)*	93,161	192,499
Societe d'Ornithologie de Polynesie (SOP "MANU")	54,418	132,564
Society for Nature Conservation (SABUKO)*	563,218	14,861
UNEP-WCMC	625,251	245,700
University of East Anglia	101,760	35,327
Wildlife Conservation Society (WCS)	142,565	311,713
Other Institutions	3,285,619	3,345,469
Other Individuals	66,765	272,839
	10,556,281	10,893,604

A full list of grants and awards is available at BirdLife International's registered office.

*Grants and Awards paid to BirdLife Partners

10 Tangible fixed assets – group and company

	Land £	Buildings £	Equipment £	Total £
Cost				
At 1 January 2024	283,453	136,432	323,353	743,238
Additions	-	-	29,062	29,062
Disposals	-	-	(15,162)	(15,162)
At 31 December 2024	<u>283,453</u>	<u>136,432</u>	<u>337,253</u>	<u>757,138</u>
Depreciation				
At 1 January 2024	-	13,643	217,739	231,382
Disposals	-	-	(7,755)	(7,755)
Charge	-	13,643	30,811	44,454
At 31 December 2024	<u>-</u>	<u>27,286</u>	<u>240,795</u>	<u>268,081</u>
Net book value				
At 31 December 2024	<u>283,453</u>	<u>109,146</u>	<u>96,458</u>	<u>489,057</u>
At 31 December 2023	<u>283,453</u>	<u>122,789</u>	<u>105,614</u>	<u>511,856</u>

Cousin Island, is a BirdLife International owned, nature reserve in the Seychelles. This granitic island and surrounding sea area was made a nature reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus seychellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998. The warbler was reclassified as "Near Threatened" from "Critically Endangered" in the Red List in 2015.

11 Intangible fixed assets – group and company

	ERP £	Website £	Total £
Cost			
At 1 January 2024	700,472	189,086	889,558
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>700,472</u>	<u>189,086</u>	<u>889,558</u>
Depreciation			
At 1 January 2024	105,071	81,505	186,576
Disposals	-	-	-
Charge	70,047	37,616	107,663
At 31 December 2024	<u>175,118</u>	<u>119,121</u>	<u>294,239</u>
Net book value			
At 31 December 2024	<u>525,354</u>	<u>69,965</u>	<u>595,319</u>
At 31 December 2023	<u>595,401</u>	<u>107,581</u>	<u>702,982</u>

12 Investments

	Group and company	
	2024 £	2023 £
Market value at 1 January	7,378,198	5,215,273
Additions at cost	1,328,169	2,270,029
Disposals proceeds	(989,880)	(527,632)
Investment income	88,854	51,500
Management charges	(36,034)	(30,502)
Movement in cash	18,140	85,465
Net gains / (losses) arising on revaluations during year	483,059	314,065
Market value at 31 December: Group	8,270,506	7,378,198
Add: Shares in subsidiary undertaking	2	2
Total market value at 31 December: Company	8,270,508	7,378,200
Analysis of investments:		
Investments managed from UK	4,805,167	4,261,425
Investments managed from Japan	3,465,339	3,116,773
	8,270,506	7,378,198

	Group		Company	
	2024 £	2023 £	2024 £	2023 £
Shares in group undertaking	-	-	2	2
Other investments	8,270,506	7,378,198	8,270,506	7,378,198
	8,270,506	7,378,198	8,270,508	7,378,200

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife LWS Limited and are included at cost. Further information is in note 24.

12 Investments (continued)

Other investments consist of the investment portfolio which is invested as follows:

	2024		2023	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	421,968	70.5	383,484	72.4
- Bonds	70,643	11.8	60,285	11.4
- Alternatives	56,477	9.4	43,766	8.2
- Cash	49,064	8.3	42,392	8.0
	<u>598,152</u>	<u>100</u>	<u>529,927</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,738,412	65.1	2,365,595	63.4
- Bonds	691,591	16.4	712,290	19.1
- Alternatives	480,786	11.4	340,022	9.1
- Cash	296,226	7.1	313,591	8.4
	<u>4,207,015</u>	<u>100</u>	<u>3,731,498</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	3,465,339	100	3,116,773	100
	<u>3,465,339</u>	<u>100</u>	<u>3,116,773</u>	<u>100</u>
Total	<u>8,270,506</u>		<u>7,378,197</u>	

13 Debtors

	Group		Company	
	2024 £	2023 £	2024 £	2023 £
Amounts owed by group undertaking		-	183	183
Amounts due from funders	8,530,908	6,278,075	8,530,908	6,278,075
Other debtors	362,513	96,337	362,513	96,337
Prepayments	227,596	153,592	227,596	153,592
Other taxation & social security	-	28,691	-	28,691
	<u>9,121,017</u>	<u>6,556,695</u>	<u>9,121,200</u>	<u>6,556,878</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

14 Creditors: amounts falling due within one year – group and company.

	2024 £	2023 £
Trade creditors	1,259,496	1,416,501
Other taxation and social security	163,186	159,643
Other creditors	102,948	185,996
Accruals	2,874,654	729,595
Deferred income	1,675,879	1,241,626
	<u>6,076,163</u>	<u>3,733,362</u>

Deferred income is analysed as follows:

	2024 £	2023 £
Balance at 1 January	1,241,626	970,535
Amount released to incoming resources	(1,241,626)	(970,535)
Amount deferred in the year	<u>1,675,879</u>	<u>1,241,626</u>
Balance at 31 December	<u>1,675,879</u>	<u>1,241,626</u>

15 Financial instruments

	2024 £	2023 £
Financial assets measured at amortised cost	8,530,908	6,278,075
Financial liabilities measured at amortised cost	1,259,496	1,416,501
Financial assets at fair value	8,270,506	7,378,198

16 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2024	resources	expended	transfers	2024
	£	£	£	£	£
Permanent endowment funds:					
Harapan Fund	3,409,539	78,414	(43,437)	496,010	3,940,526
Sundry Funds	530,750	10,440	(5,443)	2,904	538,651
Total	3,940,289	88,854	(48,880)	498,914	4,479,177

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	-
Gain on revaluation of investments	498,914
Total	498,914

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

16 Capital funds – group and company (continued)**Total return disclosure for investment of permanent endowments 2024**

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,353,310	-	2,353,310	31,013	-	31,013	173,803	-	173,803
Unapplied total return	-	1,056,228	1,056,228	-	186,063	186,063	-	139,871	139,871
Total	2,353,310	1,056,228	3,409,538	31,013	186,063	217,076	173,803	139,871	313,674
Movements in the reporting period:									
Exchange gains/losses	42,091	-	42,091	0	-	0	0	-	0
Investment return: dividends & interest	-	78,414	78,414	-	4,270	4,270	-	6,170	6,170
Investment return: realised & unrealised gains & (losses)	-	306,056	306,056	-	(33,977)	(33,977)	-	36,881	36,881
Less: Investment management costs	-	(39,436)	(39,436)	-	(2,226)	(2,226)	-	(3,217)	(3,217)
Total	42,091	345,034	387,125	0	(31,933)	(31,933)	0	39,834	39,834
Unapplied total return allocated to income	-	143,863	143,863	-	-	-	-	-	-
Net movements in reporting period	-	143,863	143,863	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,395,401	-	2,395,401	31,013	-	31,013	173,803	-	173,803
Unapplied total return	-	1,545,125	1,545,125	-	154,130	154,130	-	179,705	179,705
Total	2,395,401	1,545,125	3,940,526	31,013	154,130	185,143	173,803	179,705	353,508

16 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2023

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,493,973	-	2,493,973	31,754	-	31,754	173,803	-	173,803
Unapplied total return	-	636,537	636,537	-	161,732	161,732	-	105,782	105,782
Total	2,493,973	636,537	3,130,510	31,754	161,732	193,486	173,803	105,782	279,585
Movements in the reporting period:									
Exchange gains/losses	(140,662)	-	(140,662)	(741)	-	(741)	-	-	-
Investment return: dividends & interest	-	42,566	42,566	-	3,654	3,654	-	5,280	5,280
Investment return: realised & unrealised gains & (losses)	-	262,328	262,328	-	22,574	22,574	-	31,549	31,549
Less: Investment management costs	-	(25,865)	(25,865)	-	(1,897)	(1,897)	-	(2,740)	(2,740)
Total	(140,662)	279,029	138,367	(741)	24,331	23,590	-	34,089	34,089
Unapplied total return allocated to income	-	140,662	140,662	-	-	-	-	-	-
Net movements in reporting period	-	140,662	140,662	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,353,311	-	2,353,311	31,013	-	31,013	173,803	-	173,803
Unapplied total return	-	1,056,228	1,056,228	-	186,063	186,063	-	139,871	139,871
Total	2,353,311	1,056,228	3,409,539	31,013	186,063	217,076	173,803	139,871	313,674

Notes to the Financial Statements

17 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2024	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2024
	£	£	£	£
Global and Multi-Regional Programmes				
Species	3,343,010	1,885,071	(2,274,152)	2,953,929
Sites	8,671,229	3,886,985	(4,812,163)	7,746,051
Systems	2,495,886	2,855,844	(3,069,841)	2,281,889
Society	345,555	549,834	(679,654)	215,735
Partnership	494,359	816,440	(679,460)	631,339
Science	1,730,993	2,450,455	(2,966,719)	1,214,729
	17,081,032	12,444,629	(14,481,989)	15,043,672
Africa				
Species	360,639	1,135,945	(947,103)	549,481
Sites	187,675	1,781,723	(1,211,413)	757,985
Systems	91,166	922,179	(635,399)	377,946
Society	11,716	53,525	(59,820)	5,421
Partnership	(49,678)	483,561	(401,766)	32,117
Science	124,702	185,530	(239,962)	70,270
	726,220	4,562,463	(3,495,463)	1,793,220
Americas				
Species	414,925	687,072	(923,416)	178,581
Sites	920,120	1,067,640	(1,488,922)	498,838
Systems	262,357	308,824	(446,110)	125,071
Society	8,953	149,569	(132,294)	26,228
Partnership	(76,664)	43,232	(32,340)	(65,772)
Science	47,709	757,451	(695,476)	109,684
	1,577,400	3,013,788	(3,718,558)	872,630
Asia				
Species	1,221,614	915,299	(695,385)	1,441,528
Sites	676,197	786,843	(430,162)	1,032,878
Systems	450,064	239,836	(136,999)	552,901
Society	367,199	175,655	(83,786)	459,068
Partnership	76,900	56,311	(35,476)	97,735
Science	1,923,609	984,448	(542,256)	2,365,801
	4,715,583	3,158,392	(1,924,064)	5,949,911
Europe & Central Asia				
Species	78,423	654,277	(393,215)	339,485
Sites	76,994	153,071	(481,731)	(251,666)
Systems	98,632	347,968	(325,189)	121,411
Society	860,103	1,904,376	(1,983,259)	781,220
Partnership	56,854	-	(34,015)	22,839
Science	73,574	176,407	(157,180)	92,801
	1,244,580	3,236,099	(3,374,589)	1,106,090
Middle East				
Species	8,301	28,513	(29,258)	7,556
Sites	14,092	21,942	(15,518)	20,516
Systems	18	12,719	(12,697)	40
Society	18	12,719	(12,697)	40
Partnership	-	-	-	-
Science	1,284	63,597	(64,462)	419
	23,713	139,490	(134,632)	28,571
Pacific				
Species	361,414	947,586	(390,053)	918,947
Sites	47,024	587,909	(404,051)	230,882
Systems	30,595	305,782	(211,372)	125,005
Society	14,166	23,655	(18,692)	19,129
Partnership	4,578	13,667	(5,925)	12,320
Science	159,598	274,209	(125,064)	308,743
	617,375	2,152,808	(1,155,157)	1,615,026
BirdLife International total	25,985,903	28,707,669	(28,284,452)	26,409,120

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 13.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

18 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2024 Total £		Tangible fixed assets £	Investments £	Net current assets £	2023 Total £
Endowment funds									
Helmut Sick Fund	-	185,144	-	185,144		-	217,077	-	217,077
Sumatra Fund	-	353,507	-	353,507		-	313,673	-	313,673
Harapan Fund	-	3,940,526	-	3,940,526		-	3,409,539	-	3,409,539
Restricted funds	-	3,465,339	22,943,781	26,409,120		-	3,116,773	22,869,130	25,985,903
Unrestricted funds	1,084,376	325,990	2,468,218	3,878,584		1,214,838	321,136	1,645,304	3,181,278
	<u>1,084,376</u>	<u>8,270,506</u>	<u>25,411,999</u>	<u>34,766,881</u>		<u>1,214,838</u>	<u>7,378,198</u>	<u>24,514,434</u>	<u>33,107,470</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife LWS Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife LWS Limited

Included within unrestricted funds, the trustees have chosen to designate £294,455 in 2024 (£156,563 in 2023) for the CEO Fund.

19 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £762,014 (2023: £704,991). Pension contributions payable to the funds at the year-end were £Nil (2023: £Nil).

20 Indemnity insurance

An indemnity insurance premium amounting to £4,221 (2023: £4,321) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

21 Reconciliation of changes in resources to net cash flow from operating activities

	2024 £	2023 £
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	1,659,411	6,316,975
Adjustments for:		
Depreciation on tangible fixed assets	152,117	178,457
Losses on disposal of tangible fixed assets	7,409	3,678
(Increase)/Decrease in debtors	(2,564,322)	(390,145)
Increase/(Decrease) in creditors	2,342,801	(857,873)
Loss/(Gain) on investments	(535,879)	(335,063)
Net cash inflow/(outflow) from operating activities	<u>1,061,537</u>	<u>4,916,029</u>

22 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2024 £	2023 £
Net funds, being cash at bank and in hand, at 1 January	21,691,101	18,700,405
Increase/(Decrease) in cash in the year	<u>676,045</u>	<u>2,990,696</u>
Net funds, being cash at bank and in hand, at 31 December	<u>22,367,146</u>	<u>21,691,101</u>

23 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2024 £	2023 £
Commitments expiring within one year	218,708	259,407
Commitments expiring in 2 – 5 years	19,784	166,512
Commitments expiring after 5 years	-	-

Of the above commitments £115,390 (2023: £230,780) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

24 Trading subsidiary

The Global Team to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the organisation have been set up and locally registered. These branches, as with all other branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 25. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Limited formerly acted as the trading subsidiary of BirdLife International and last traded in 2001. During 2023 the entity changed its name to BirdLife LWS Limited and entered into an Agency and Delegation of Authority Agreement with the Royal Government of Cambodia (RGC). The purpose of this is to further the conservation of forests and biodiversity in Cambodia, through the marketing and sale on the RGC's behalf only of Project Verified Emissions Reduction (VER's) to third parties, on a non-profit basis and educating of the public on the conservation of forests and the biodiversity therein, the benefits of carbon dioxide emission reduction and the use of CO2 offsets. The net assets of BirdLife LWS Limited at the year-end were £2, with £nil income and expenditure.

Below is a summary Statement of Income and Balance Sheet for the year ended 31 December 2024 under the Agency arrangement explained above:

	2024	2023
	£	£
Gross Sale Proceeds	-	-
	-	-
Issuance, Transfer & Delivery Costs	(95,508)	-
Financial Account Fees	(6,206)	-
Total Expenditure	(101,715)	-
Gross Revenue	(101,715)	-
Benefit Sharing	-	-
Profit/(loss) for financial year	(101,715)	-

The loss for the financial year belongs to the project and not BirdLife LWS Limited.

24 Trading subsidiary (continued)

	2024	2023
	£	£
Current Assets		
Debtors	489,462	-
Cash at bank and in hand	554,034	-
	1,043,496	-
Creditors: amounts falling due within one year	(1,145,211)	-
	(1,145,211)	-
Net current liabilities	(101,715)	-
Net liabilities	(101,715)	-

The balance sheet belongs to the project and not BirdLife LWS Limited.

25 BirdLife International branches

Stichting BirdLife Europe is a registered entity in the Netherlands. It comprises activities of the Global Team's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe the majority of which are employees of BirdLife International.

Ippan Shadan Houjin BirdLife International Tokyo is an association registered in Japan. It is controlled by a Board comprising of the majority of staff of BirdLife International.

BirdLife International (Asia) Limited is a registered company limited by guarantee and a charity in Singapore. The majority of the Board are staff of BirdLife International.

BirdLife International is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	2,132,718	1,313,998
Ippan Shadan Houjin BirdLife International Tokyo	2,431,369	4,616,585
BirdLife International (Asia) Limited	1,218,377	(1,876,802)
BirdLife International (Kenya)	2,805,684	1,208,585

26 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

27 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Global Team. The Global Team works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 47 to 52 show the levels of contributions to the Global Team from various Partners, and payments from the Global Team to the Partners.

Contributions from BirdLife Partners

Country/Territory	Partner	2024			2023		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Albania	Protection and Preservation of Natural Environment in Albania (PPNEA)	1,891	-	1,891			
Argentina	Aves Argentinas (AOP)	2,209	-	2,209	2,211	-	2,211
Armenia	Foundation for the Preservation of Wildlife and Cultural Assets (FPWC)	386	-	386	-	-	-
Australia*	BirdLife Australia	9,425	41,064	50,489	9,151	-	9,151
Austria	BirdLife Austria	6,981	3,307	10,288	5,477	3,455	8,932
Bahamas	Bahamas National Trust (BNT)	(1,412)	-	(1,412)	1,804	-	1,804
Belgium*	Natuurpunt	87,633	8,425	96,058	73,148	11,023	84,171
Belgium	Natagora	29,017	-	29,017	8,763	-	8,763
Belize*	Belize Audubon Society (BAS)	446	-	446	395	-	395
Bhutan	Royal Society for the Protection of Nature (RSPN)	512	-	512	502	-	502
Bolivia*	Asociación Civil Armonía (ACA)	409	-	409	392	-	392
Botswana	BirdLife Botswana (BLB)	407	-	407	405	-	405
Brazil	SAVE Brasil	409	-	409	405	-	405
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	1,713	22,175	23,888	2,229	7,260	9,489
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	413	-	413	801	-	801
Cambodia	Nature Life Cambodia	409	-	409	417	-	417
Canada	Nature Canada (NC)	3,299	5,036	8,335	3,138	-	3,138
Canada*	Bird Studies Canada (BSC)	6,135	-	6,135	6,143	27,512	33,655
Cape Verde	Biosfera	409	-	409	417	-	417
Colombia	Asociación Calidris	413	-	413	862	-	862
Cook Islands	Te Ipukarea Society (TIS)	409	-	409	410	-	410
Cote d'Ivoire	SOS-Forests	409	-	409	-	-	-
Croatia	Association BIOM	1,972	-	1,972	1,386	-	1,386
Cyprus	BirdLife Cyprus	1,240	-	1,240	1,231	-	1,231
Czechia	Czech Society for Ornithology (CSO)	5,398	4,342	9,740	5,677	8,980	14,657
Denmark	Dansk Ornitologisk Forening (DOF)	22,434	-	22,434	23,794	-	23,794
Dominican Republic	Grupo Jaragua	412	-	412	405	-	405
Ecuador	Aves y Conservación	411	-	411	392	-	392
Ecuador	Fundación Jocotoco	811	-	811	-	-	-
Egypt	Nature Conservation Egypt (NCE)	402	-	402	405	-	405
Estonia	Eesti Ornitolooogiaühing (EOU)	1,402	-	1,402	1,461	-	1,461
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	-	-	-	389	5,817	6,206
Faroe Islands	Faroese Ornithological Society	409	-	409	400	-	400
Falkland Islands	Falklands Conservation	409	-	409	404	-	404
Fiji*	Nature Fiji-MareqetiViti	407	17,031	17,438	395	-	395
Finland*	BirdLife Suomi–Finland	23,651	2,067	25,718	23,714	2,159	25,873
France	Ligue pour la Protection des Oiseaux (LPO)	58,720	-	58,720	60,780	79,345	140,125
French Polynesia	Societe' d'Ornithologie de Polynesie "Manu"	407	-	407	406	-	406
Georgia	Society for Nature Conservation (SABUKO)	407	-	407	417	-	417
Germany	Nature and Biodiversity Conservation Union (NABU)	160,946	10,816	171,762	117,915	106,796	224,711
Ghana	Ghana Wildlife Society (GWS)	409	-	409	405	-	405
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	409	-	409	404	-	404

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2024			2023		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Greece	Hellenic Ornithological Society (HOS)	951	-	951	1,875	-	1,875
Guinea	Guinee-Ecologie	409	-	409	405	-	405
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,555	-	1,555	1,509	-	1,509
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	5,470	2,858	8,328	6,052	2,591	8,643
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	948	-	948	935	-	935
India	Bombay Natural History Society (BNHS)	3,114	-	3,114	2,979	-	2,979
Indonesia*	Burung Indonesia	615	-	615	405	-	405
Ireland	BirdWatch Ireland	8,579	-	8,579	5,880	-	5,880
Italy	Lega Italiana Protezione Uccelli (LIPU)	24,741	-	24,741	25,753	8,818	34,571
Japan	Wild Bird Society of Japan (WBSJ)	1,627	-	1,627	1,647	-	1,647
Jordan*	Royal Society for the Conservation of Nature (RSCN)	409	-	409	417	-	417
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	409	-	409	405	-	405
Kenya	Nature Kenya (EANHS)	409	2,378	2,787	389	-	389
Latvia	Latvijas Ornitologijas Biedriba (LOB)	698	-	698	946	-	946
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	409	-	409	405	-	405
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	979	-	979	941	-	941
Liechtenstein	Botanisch-Zoologische Gesellschaft	800	-	800	-	-	-
Lithuania	Lithuanian Ornithological Society (LOD)	1,358	-	1,358	1,434	-	1,434
Luxembourg	natur&emwelt a.s.b.l	5,813	-	5,813	5,560	-	5,560
North Macedonia	Macedonian Ecological Society (MES)	410	-	410	406	-	406
Madagascar	Asity Madagascar	409	-	409	391	-	391
Malawi	Wildlife and Environmental Society of Malawi (WESM)	386	-	386	777	-	777
Malaysia	Malaysian Nature Society (MNS)	1,250	-	1,250	1,301	-	1,301
Malta	BirdLife Malta	1,894	-	1,894	1,042	-	1,042
Mauritania	Nature Mauritanie	413	-	413	500	-	500
Mauritius*	Mauritian Wildlife Foundation	409	-	409	392	-	392
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	409	-	409	417	14,462	14,879
Morocco*	GREPOM/BirdLife Morocco	386	-	386	-	-	-
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	441	-	441	394	-	394
Nepal*	Bird Conservation Nepal (BCN)	746	-	746	730	-	730
Netherlands	Vogelbescherming Nederland (VBN)	152,050	142,422	294,472	163,019	91,539	254,558
New Zealand	Forest & Bird	6,286	-	6,286	-	-	-
Nigeria	Nigerian Conservation Foundation (NCF)	1,324	-	1,324	2,294	-	2,294
Norway*	Norsk Ornitologisk Forening (NOF)	8,510	-	8,510	8,585	-	8,585
Palau	Palau Conservation Society (PCS)	407	-	407	389	-	389
Panama	Sociedad Audubon de Panama (PAS)	409	-	409	395	-	395
Paraguay	Guyra Paraguay (GP)	-	-	-	810	-	810
Peru	ECOAN	-	-	-	376	-	376

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2024			2023		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Philippines	Haribon Foundation (HF)	409	-	409	376	-	376
Poland	Polish Society for the Protection of Birds (OTOP)	1,614	-	1,614	1,679	-	1,679
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	3,958	13,337	17,295	4,148	-	4,148
Romania	Romanian Ornithological Society (SOR)	700	-	700	714	-	714
Rwanda	Nature Rwanda	407	-	407	-	-	-
Senegal	Nature-Communautés-Développement (NCD)	522	-	522	400	-	400
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	410	-	410	405	-	405
Seychelles	Nature Seychelles	409	-	409	400	-	400
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	472	-	472	466	-	466
Singapore	Nature Society (Singapore)	848	-	848	882	-	882
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	1,359	-	1,359	1,415	-	1,415
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	3,378	-	3,378	3,575	-	3,575
South Africa	BirdLife South Africa (BLSA)	840	-	840	887	-	887
Spain	Sociedad Española de Ornitología (SEO)	19,188	4,961	24,149	20,930	-	20,930
Sri Lanka	Field Ornithology Group of Sri Lanka (FOGSL)	4	-	4	361	-	361
Sweden	Sveriges Ornitologiska Förening (SOF)	20,666	4,961	25,627	21,006	5,182	26,188
Switzerland	Schweizer Vogelschutz (SVS)	64,317	-	64,317	66,095	21,591	87,686
Tanzania	Nature Tanzania	409	-	409	389	-	389
Thailand	Bird Conservation Society of Thailand (BCST)	393	-	393	395	-	395
Tunisia	Association Les Amis des Oiseaux (AAO)	24	-	24	392	-	392
Turkey	Doga Dernegi	407	-	407	410	-	410
Uganda	Nature Uganda (NU)	409	-	409	400	-	400
UK*	Royal Society for the Protection of Birds (RSPB)	433,876	976,318	1,410,194	356,183	1,216,416	1,572,599
Uruguay	Aves Uruguay (GUPECA)	413	-	413	395	-	395
USA	American Bird Conservancy (ABC)	6,544	46,579	53,123	6,478	64,702	71,180
USA	National Audubon Society	124,567	114,470	239,037	117,655	111,474	229,129
Zambia	BirdWatch Zambia	409	-	409	417	-	417
Zimbabwe	BirdLife Zimbabwe (BLZ)	409	-	409	400	8,531	8,931
		<u>1,355,371</u>	<u>1,422,547</u>	<u>2,777,918</u>	<u>1,204,858</u>	<u>1,797,653</u>	<u>3,002,511</u>

Contributions from BirdLife Partners were made up of:

Partner membership contributions	1,044,610
Other Income from Partners	<u>1,733,308</u>
Total	<u>2,777,918</u>

Payments to BirdLife Partners		2024	2023
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	408,361	247,476
Armenia	Foundation for the Preservation of Wildlife and Cultural Assets (FPWC)	-	7,373
Australia*	BirdLife Australia	-	10,674
Belgium*	Natuurpunt	-	77,300
Bolivia*	Asociación Civil Armonía (ACA)	102,902	67,785
Botswana	BirdLife Botswana (BLB)	3,519	6,967
Brazil	SAVE Brazil	659,201	285,032
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	23,824	18,194
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	-	7,930
Cabo Verde	Biosfera I	95,761	-
Cambodia	Nature Life Cambodia	150,819	245,351
Colombia	Asociación Calidris	99,524	89,790
Côte d'Ivoire	SOS-Forests	34,283	-
Croatia	Association BIOM	22,271	18,934
Cyprus	BirdLife Cyprus	55,593	59,765
Czechia	Czech Society for Ornithology (CSO)	24,804	19,433
Denmark	Dansk Ornitologisk Forening (DOF)	26,978	-
Ecuador	Aves y Conservacion (CECIA)	105,009	109,380
Ecuador	Fundación de Conservación Jocotoco	77,070	48,321
Egypt	Nature Conservation Egypt (NCE)	89,028	83,390
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	2,117	9,268
Fiji*	Nature Fiji-MareqetiViti	93,892	118,151
Finland*	BirdLife Suomi–Finland	9,771	-
France	Ligue pour La Protection des Oiseaux (LPO)	22,405	36,956
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	54,418	132,564
Georgia	SABUKO - Society for Nature Conservation	563,218	14,861
Germany	Nature and Biodiversity Conservation Union (NABU)	49,989	112,949
Ghana	Ghana Wildlife Society (GWS)	47,043	865
Greece	Hellenic Ornithological Society (HOS)	132,547	35,884
Guinea	Guinee Ecologie	167,396	119,868
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	13,822	-
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	26,978	-
India	Bombay Natural History Society (BNHS)	24,713	37,642
Indonesia*	Burung Indonesia	831,269	362,402
Ireland	BirdWatch Ireland	48,740	25,965
Italy	Lega Italiana Protezione Uccelli (LIPU)	127,009	115,011
Jordan*	Royal Society for the Conservation of Nature (RSCN)	8,114	4,998
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	21,855	22,013
Kenya	Nature Kenya (EANHS)	83,544	103,566
Latvia	Latvia Ornithological Society (LOB)	12,899	13,160
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	36,859	41,243
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	10,381	-
Luxembourg	natur&emwelt a.s.b.l	7,318	-
Madagascar	Asity Madagascar	267,423	641,267
Malawi	Wildlife and Environmental Society of Malawi (WESM)	80,458	87,408
Malaysia	Malaysian Nature Society (MNS)	46,388	60,337
Malta	BirdLife Malta	52,854	35,637
Mauritania	Nature Mauritanie	11,830	865
Mauritius*	Mauritian Wildlife Foundation	26,840	17,730
Mexico	Pronatura Sur, A.C.	16,666	50,811
Mongolia	Wildlife Science and Conservation Center of Mongolia (WSCC)	20,293	-
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	20,916	9,015
Morocco*	GREPOM/BirdLife Morocco	4,077	22,377
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	3,862	13,195
Nepal*	Bird Conservation Nepal	20,925	-
Netherlands	Vogelbescherming Nederland (VBN)	20,501	4,509
Nigeria	Nigerian Conservation Foundation (NCF)	18,893	37,626
Norway*	BirdLife Norge	26,537	-
State of Palestine*	Palestine Wildlife Society (PWLS)	19,764	21,390

BirdLife International Trustees' Report and Financial Statements 2024
Notes to the Financial Statements

Payments to BirdLife Partners (Continued)

Country/Territory	Partner	2024	2023
		£	£
Paraguay	Guyra Paraguay (GP)	168,687	170,079
Palau	Palau Conservation Society (PCS)	29,042	31,381
Panama	Sociedad Audubon de Panama (PAS)	3,956	-
Peru	Asociación Ecosistemas Andinos (ECOAN)	59,243	50,138
Philippines	Haribon Foundation (HF)	38,974	31,434
Poland	Polish Society for the Protection of Birds (OTOP)	73,700	133,583
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	21,008	5,790
Rwanda	Nature Rwanda	61,790	39,295
Senegal	Nature-Communautés-Développement (NCD)	65,970	56,882
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	28,903	36,269
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	18,435	865
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	8,198	-
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	39,349	47,721
South Africa	BirdLife South Africa (BLSA)	6,300	217,168
Spain	Sociedad Española de Ornitología (SEO)	93,161	192,499
Sweden	Sveriges Ornitologiska Förening (SOF)	9,771	-
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	14,370	21,771
Tanzania	Nature Tanzania	66,233	67,477
Thailand	Bird Conservation Society of Thailand	66,442	45,721
Turkey	Doga Dernegi	15,911	51,243
Uganda	Nature Uganda (NU)	367	16,611
UK*	Royal Society for the Protection of Birds (RSPB)	434,619	628,075
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	33,195	68,371
Uruguay	Aves Uruguay	32,612	36,722
USA	American Bird Conservancy (ABC)	-	901,772
USA	National Audubon Society	840,157	1,096,181
Uzbekistan	Uzbekistan Society for the Protection of Birds (UzSPB)	12,299	-
Zambia	BirdWatch Zambia	56,529	8,237
Zimbabwe	BirdLife Zimbabwe (BLZ)	76,436	73,147
		7,409,128	7,741,060

*Partner organisations that had representatives on the board of directors of BirdLife International during 2024. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

28 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2023 £
Income and endowments from:					
<i>Donations and legacies</i>					
Partner membership contributions	26	887,735	111,380	-	999,115
Subscriptions		112,474	39,703	-	152,177
Other donations and legacies		1,478,017	1,560,021	-	3,038,038
<i>Other trading activities</i>					
Event income		4,283	743,783	-	748,066
Trading activities		13,219	22,817	-	36,036
Income from investments	4	403,454	659	51,500	455,613
<i>Income from charitable activities</i>					
Partner organisations	26	317,123	1,686,274	-	2,003,397
Governmental institutions		339,757	4,217,074	-	4,556,831
Trusts and foundations		485,717	17,479,900	-	17,965,617
Corporations		25,449	5,844,477	-	5,869,926
Other income		766	12,593	-	13,359
Total income	27	4,067,994	31,718,681	51,500	35,838,175
Resources expended:					
Expenditure on raising funds	5	1,572,510	60,357	30,502	1,663,369
<i>Expenditure on charitable activities</i>					
Species	5	341,167	5,629,751	-	5,970,918
Sites		573,851	7,418,058	-	7,991,909
Systems		338,422	4,100,897	-	4,439,319
Society		276,574	2,854,687	-	3,131,261
Partnership		174,533	1,471,130	-	1,645,663
Science		226,345	4,768,127	-	4,994,472
Total Resources Expended	5	3,503,402	26,303,007	30,502	29,836,911
Net gains on investments	15	-	-	315,711	315,711
Net income / (expenditure) before		564,592	5,415,674	336,709	6,316,975
Transfers between funds	15	-	-	-	-
Net movement in funds		564,592	5,415,674	336,709	6,316,975
Total funds brought forward	15	2,616,686	20,570,229	3,603,580	26,790,495
Total funds carried forward		3,181,278	25,985,903	3,940,289	33,107,470

29 Capital commitments

Commitments for capital expenditure as at 31 December 2024 not provided for in the accounts was £Nil (2023 £Nil).

Become a member

Join a worldwide community of people who care to conserve birds and all life on earth.

With over 120 Partners around the world, your membership to BirdLife International can make a real difference — in your local area, and in every corner of the world.

Your support will help us make sure garden birdsong stays common, protect vital and extraordinary places from forests to coastlands, and ensure human activities are kinder to nature.

Birds know no borders, so effective conservation needs global collaboration. And with one in eight bird species currently facing extinction, their future depends on what we do together.

To learn more about becoming a member, you can:

Visit: <https://www.birdlife.org/world-bird-club/>

Email: memberships@birdlife.org

Telephone: +44 (0) 1223 747524

Create a legacy with impact

By leaving a gift to BirdLife in your Will, Trust, or by Beneficiary Designation, you can protect the future for birds and nature everywhere. Together with our 123 partners, we've built a movement that turns local knowledge into global impact. By uniting national conservation organisations around the world, we act as one to tackle the natural's world more pressing issues.

Join us and leave a legacy that allows this work to continue for generations to come.

To learn on how to include BirdLife in your estate plans or share the news that you already have, please e-mail legacies@birdlife.org or phone +44 (0) 1223 747524. More information can also be found online at <https://www.birdlife.org/legacies/>

Accounts



BirdLife International

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the Financial Statements for the year ended
31 December 2023

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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A message from our Chair



Birds are amazing, beautiful and inspire us in many ways. They live with us, all around us, in our streets our gardens and parks, and our wider countryside. Every year billions of birds migrate across the world's great bird superhighways, which we call flyways. Because birds are so well studied, they can act as barometers for

the rest of nature. When birds are in trouble, we know other species are in trouble as well.

This year, as the global authority on birds, BirdLife contributed to the first ever UN report on the status of all migratory species. Nearly half are declining with 1 in 5 at risk of extinction. Our network of partners is uniquely placed to take action to reverse these declines. BirdLife has made extraordinary progress in developing regional flyway initiatives in the last 12 months alongside many other efforts to conserve the world's birds and other biodiversity – inspiring in a world full of uncertainties and challenges.

I am also delighted this year with the appointment of our new BirdLife CEO, Martin Harper. Under his leadership, the highly committed global BirdLife Secretariat Team is uniquely equipped to support and engage the 122 Partners to tackle the immense challenges facing the natural world today.

Dr Mike Rands
Chair, BirdLife International Council

A message from our CEO



I am honoured to lead BirdLife International in this crucial decade. Having been part of the BirdLife family for so many years, I have seen the power of our Partnership acting both nationally and globally to tackle the nature and climate emergency.

We are different from other international NGOs. Our Partners are local, independent and are trusted by the local communities with whom they have been working sometimes for decades and provide legitimate voices to influence their local governments. At the centre, through our Secretariat, we provide the glue, the roadmap and sometimes the rocket fuel. We provide the science to find solutions to conservation challenges.

We have a lot to do. Our cause is one we share with others in the environmental movement: to help humans live in harmony with the rest of nature. Yet, it is abundantly clear from the latest statistics that collectively, society is failing to end the extinction and climate emergency. I want BirdLife around the world to be projecting hope and optimism that we can end the extinction and climate crisis.

A hope rooted in inspirational programmes like our Global Flyways regional initiatives in East Asia and Australasia, the Americas, Africa and Eurasia and Central Asia. Optimism founded on our track record of improving the natural world, evidence that we can make things better. I urge you to fly with us on this journey in the year ahead.

Martin Harper
CEO

Trustees' Report

Introduction

Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2023 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 118 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the purpose and work of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 122 BirdLife Partners worldwide (as at the end of 2023).

BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

BirdLife is widely recognised as the world leader in bird conservation. Rigorous science informed by practical feedback from projects on the ground in important sites and habitats enables us to implement successful conservation programmes for birds and all nature. Our actions are providing both practical and sustainable solutions significantly benefiting nature and people.

Why does BirdLife exist?

The BirdLife Partnership Vision is of a world rich in biodiversity with people and nature living in harmony, equitably and sustainably.

The BirdLife Partnership mission is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

How does the Partnership work?

BirdLife is a unique Partnership of national, membership-based conservation organisations in 118 countries and territories across the world.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to

conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional, or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Secretariat.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into regional groups for the purposes of planning and implementing regional programmes. Every four years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in the UK in September 2022, when BirdLife also celebrated its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Secretariat** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

Objectives and Activities

BirdLife's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

The current strategy covering 2023 to 2032 was formally adopted at the Global Partnership meeting in September 2022. It includes four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership).

BirdLife's Strategy 2023-2032

BirdLife's Strategy has four pillars – SPECIES, SITES, SYSTEMS & SOCIETY, underpinned by our foundations of SCIENCE, PARTNERSHIP and BIRDS, together constitute BirdLife's approach to conservation, as outlined in our Theory of Change.

BirdLife's Theory of Change

Working from our Foundations of Birds, Science and Partnership we:

- **Focus on birds** as charismatic, widespread, well-studied and effective indicators of the status of nature.
- **Identify priorities for conservation**, highlighting the urgent need for action and identifying appropriate solutions.
- Harness and grow the collective capacity of a strong, collaborative, **global network** of sustainable, independent, national civil society nature conservation organisations.

Through this, we establish the priorities, solutions and capacity that enables BirdLife to address the biodiversity crisis and contribute to a nature-positive world by 2032, specifically to:

- Take **targeted action for Species** threatened with extinction and address the direct threats to birds.
- **Conserve and champion key Sites** for birds and biodiversity, and ensure they are effectively integrated into flyways, wider landscapes and seascapes.
- **Address the Systems** that drive biodiversity loss and the climate crisis.
- **Mobilise wider Society** to achieve and deliver our impact at scale.

Through these collective efforts, we will achieve our **long-term goals** of:

- Reversing declines in birds and other biodiversity
- Strengthening the provision of ecosystem services
- Ensuring through nature-based solutions to mitigation and adaptation, and wider societal influence, we address with others the climate emergency.

Throughout, **BirdLife's Partnership model** ensures that evidence of needs, learning, impact and effectiveness of local action passes from local and national levels to inform regional and global priorities. This increases the effectiveness of both local and national conservation efforts, all of which aggregate to deliver collective impact at scale, strengthening the capacity of

conservation leaders and organisations to sustain change over time.

Strategic Goals and Outcomes

SPECIES: *BirdLife will champion a long-term future for all bird species and act as the global authority on their status and conservation*

- No bird species are driven extinct
- Status of globally threatened species improved
- Specific threats to flagship groups are reduced or eliminated
- Invasive species are eradicated or controlled, and negative impacts managed, especially on islands
- Common birds are kept common

SITES: *BirdLife will identify, conserve and champion key sites for birds and biodiversity, and ensure they are effectively integrated into flyways, wider landscapes and seascapes. Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity*

- The integrity of Important Bird and Biodiversity Areas (IBAs) is secured through planning, protection, management and restoration
- Identification and conservation of a global network of Key Biodiversity Areas (KBA) is secured by working as part of a wider community
- Key sites are adequately connected in priority landscapes, seascapes and flyways

SYSTEMS: *BirdLife will work beyond species and sites to address the systemic drivers of the biodiversity and climate change crises, and promote a nature-positive and carbon-neutral world*

- Climate mitigation and adaptation are demonstrated and promoted
- A nature-safe transition to renewable energy is demonstrated and promoted
- Sustainable agriculture, forest management and fisheries models are promoted and adopted to enable nature to recover
- Financial flows are increased or redirected to benefit nature
- Green and sustainable cities and infrastructure are supported

SOCIETY: *BirdLife will engage, influence and mobilise people to support conservation and contribute to a just, equitable, rights-based society where nature is fundamental to our well-being*

- Multi and bilateral agreements adopt ambitious goals and targets for nature and climate
- Governments introduce, implement and enforce appropriate national laws and policies to achieve globally agreed frameworks and targets
- The private sector applies the best environmental and social practices
- The general public is engaged and mobilised to support nature
- Young people are engaged, educated and empowered as champions for nature
- Local communities are supported to take conservation action
- Models that provide secure livelihoods, food and freshwater are promoted

SCIENCE: *BirdLife science continues as a prime source of evidence to influence and drive global conservation action*

- BirdLife generates and publishes the evidence that underpins our conservation objectives
- Data are collected to provide the foundation for crucial research and priority setting, including through widespread citizen science
- BirdLife collates biodiversity data and develops and promotes the use of data management tools for effective species and site conservation

PARTNERSHIP: *BirdLife will be a strong global network of sustainable, independent, national civil society conservation organisations that collaborate to achieve a nature-positive and carbon-neutral future*

- BirdLife Network is present and strong in countries and territories delivering the Strategy
- Grassroots legitimacy is recognised and celebrated, and founded in local knowledge, rights and context, with a focus on effective conservation delivery in situ
- Individual, institutional and systemic capacity is developed to deliver our conservation objectives, influence and impact
- Funds are raised and innovative funding models are developed to deliver BirdLife's Strategy
- BirdLife's stories, information and achievements are effectively communicated internally and externally
- The Partnership has coherent governance
- Implementation of the BirdLife Strategy is monitored and evaluated from local to global levels

Operational Structure to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific teams, working with and supporting BirdLife Partners to collectively deliver the Strategy.

GLOBAL PROGRAMMES

- Preventing Extinctions
- Forests
- Flyways
- Marine
- Climate

GLOBAL FUNCTIONS

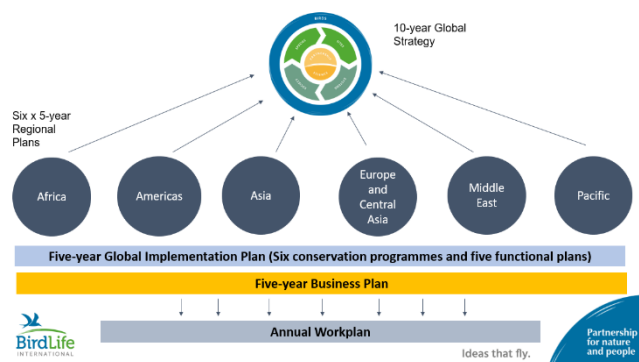
- Science
- Policy
- Partnership
- Business and Biodiversity
- Communications
- Fundraising
- Operations

REGIONS

- Africa
- Americas
- Asia
- Europe & Central Asia
- Middle East
- Pacific

These Global and Region-specific teams help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources, promoting coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

The diagram below shows the relationship between the BirdLife Strategy, Regional Plans, Programme Function Plans, the 5-year business Plan and Annual Work Plans.



Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers [For the Partnership and Secretariat]

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jane Fenton (UK)

BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2023 and up to the date of signing of these financial statements:

Current Council Members and Trustees

Chair:

Dr Mike Rands (UK)

Treasurer:

Martin Birch (UK)

Other Council Members:

Africa

Khadija Bourass (Morocco)

Sheku Kamara (Sierra Leone)

Dr. Vikash Tatayah (Mauritius)

Asia

Dian Agista (Indonesia)

Ishana Thapa (Nepal)

Americas

Andrew Couturier (Canada) (resigned Aug 2024)

Amanda Acosta (Belize)

Rodrigo. W. Soria-Auza (Bolivia)

Europe & Central Asia

Lieven De Schamphelaere (Belgium)

Kjetil Aadne Solbakken (Norway)

Mika Asikainen (Finland)

Middle East

Fadi Naim Naser (Jordan)

Imad F. Atrash (State of Palestine)

Pacific

Nunia Thomas (Fiji)

Samantha Vine (Australia) (resigned Apr 2024)

Co-opted members

Alfred Chandler III (USA)

Beccy Speight (UK)

John Gregory (UK)

Christie Constantine (USA)

Simon Rye (Norway) (resigned Jul 2023)

BirdLife Advisory Group

The BirdLife Advisory Group is a body of high-level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Secretariat support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

Chair:

John Adams (co-chair)

Piyush Gupta (co-chair)

Other Advisory Group Members:

Geoff Ball

Nathalie Boulle

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera

Sean Dennis

Scott Dresser

Peter Eerdmans

Joe Ellis

Dale Forbes

John Gregory

Pamela Isdell

James Kushlan

Tasso Leventis

Michael Mavrovouniotis (joined Feb 2022)

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Susan Orr

Adam Riley

Deborah Rivel

Mahima Sukhdev

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young (resigned Jan 2024)

Senior Management of the Secretariat

Chief Executive Officer:

Martin Harper (appointed Jul 2023) (Formerly Vice President of Regions and Partnership)

Patricia Zurita (resigned Jul 2023)

Global Directors:

Chief Operating Officer: *Helen Bull*

Global Director of Policy: *Nina Mikander (appointed Mar 2023)*

Chief Scientist: *Stuart Butchart*

Chief Development Officer: *E.J. McAdams*

Director of Conservation: *Richard Grimmett*

Director of Global Communications: *Christopher Sands*

Regional Directors:

Africa: *Paul Kariuki Nding'ang'a*

Americas: *Ian Davidson*

Asia: *Vinayagan Dharmarajah*

Middle East: *Ibrahim Khader*

Pacific: *Margaret West*

Europe & Central Asia: *Ariel Brunner (appointed Jan 2023)*

Representative Director of Tokyo Office: *Keiko Suzue*

Secretariat Offices

Global Partnership Secretariat and Registered Office:

BirdLife International
The David Attenborough Building,
Pembroke Street, Cambridge, CB2 3QZ
United Kingdom

Office of the Honorary President:

BirdLife International Tokyo
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1 Nihonbashi
Kakigara-cho, Chuo-ku,
Tokyo 103-0014, Japan

Regional Partnership Secretariat Offices:

Africa Partnership Secretariat
Westcom Point Building 6th Floor (Block C)
Mahiga Mairu Avenue off Waiyaki Way
Westlands
Nairobi, Kenya

Americas Partnership Secretariat
Av. República E7-61 y Martin
Carrion Building, Titanium Plaza,
Floor 8, Office 8-2, Zip 170518
Quito, Ecuador

Asia Partnership Secretariat
(Singapore)
354 Tanglin Road, #01-16/17,
Tanglin International Centre,
Singapore 247672

Europe and Central Asia Partnership
Secretariat
c/o Hive5, Cour Saint-Michel 30 B
B-1040, Brussels, Belgium

Middle East Partnership Secretariat
Building 4, Bakr Al-Baw Street,
Dahiat Al-Rasheed, P.O. Box 2295,
Amman 11953, Jordan

Pacific Partnership Secretariat
10 MacGregor Road
Suva, Fiji

Principal Professional Advisers

Principal Bankers & Investment Managers

Barclays Bank PLC
9-11 St Andrews Street
Cambridge CB2 3AA
United Kingdom

Cazenove Capital
1 London Wall Place
London EC2Y 5AU
United Kingdom

Principal Solicitors

Mills & Reeve
Botanic House, 100 Hills Road
Cambridge CB2 1PH
United Kingdom

Baker McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom

Registered Auditor

Crowe U.K. LLP
Chartered Accountants and Registered Auditor
55 Ludgate Hill
London EC4M 7JW
United Kingdom

Principal Pension Advisors

Becketts Financial Services
St Thomas House
St Andrews Business Park
Norwich NR7 0HR
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects

The BirdLife International Secretariat

Structure, Governance and Management

BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Japan, Asia ex-Japan, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Secretariat office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

Governance

Every four years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a Board (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints the Chief Executive to head a decentralised international Secretariat – the BirdLife International staff. The Secretariat co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by those appointed to Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate Committees of Council covering Finance, Audit and Risk, Science & Policy, and People, which meet before each Council meeting.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife Chief Executive on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife

Partnership Regional meetings and Rare Bird Club events. Recommendations and advice of the Advisory Group is reviewed and approved by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code, with the help of its questionnaire, and we comply with the code in all material respects. Council is committed to revisiting the principles of the Charity Commission Governance Code on an annual basis.

2023 was the first year of implementation of BirdLife's 2023-2027 Business Plan and we have delivered on a number of its priorities including adding funds to bolster our reserves, delivered a week of activities, presentations and information relating to diversity, equity and inclusion in Inclusion Week as well as a DEI survey which has enabled us to participate in the RACE report. 2023 also saw the inauguration of a new CEO who has re-focused some of the Secretariat's Business Plan's priorities. The Business Plan still covers the five secretariat priorities, covering the Partner network, our finances, fundraising ambition, marketing and communications and wellbeing of staff and volunteers. However, we are working through other strategic priorities which will be presented to Council in due course.

As part of the review, the Secretariat determined that all subsidiary and regional arrangements continue to serve BirdLife's charitable purpose.

Policies continue to be reviewed on a rolling basis and brought to Council for approval. Examples in 2023 include Data Breach Policy, Data Protection Policy, IT Use Policy, Safeguarding Policy, Serious Incident Policy, Staff Code of Conduct, Staff Conflicts of Interest Policy and a Whistleblowing Policy.

The results of all whistle-blowers' disclosures and complaints, and subsequent management actions are to be disclosed to Council as a standing agenda item. Council will also consider whether current whistle-blowing arrangements are adequate.

Trustees

The Trustees who served during the year are shown on page 5.

Management

The Trustees delegate the day to day running of the organisation to the Chief Executive. Strategic issues, documents, and annual work programmes and budgets for the Secretariat are prepared by the Global Leadership Team, for consideration of the Trustees. The Global Leadership Team formally report to the Trustees at least twice a year.

Pay and remuneration

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Global Leadership Team is determined and reviewed by the Chief Executive and Director of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Global Leadership Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability,

organisational performance and external benchmarking. The Secretariat have initiated a fair pay project to further strengthen its pay policy. The first stage is job evaluation and development of pay bands; identifying internal disparities along with an initial benchmarking followed by the development of a road map to address any gaps.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 16 - 18. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Strategic Report

Achievements and Performance

2023 Highlights

The BirdLife Secretariat work plan for 2023 was approved by the BirdLife Council at its 77th Meeting (December 2022). The work was organised in accordance with each of the five global programmes, six global functions and six regions. The following presents the summary of key achievements in 2023 against the pillars and foundations in the 2023-2032 strategy, as presented to the BirdLife Council at its 80th Meeting (June 2024).

SPECIES

The Red List assessments of 500 species was submitted on schedule in September 2023 and approved by IUCN (International Union for Conservation of Nature) in October for publication and promotion in December, following discussions about status of 213 species on GTB Forum, including for taxa newly recognised by BirdLife Taxonomic Working Group.

Partners continued to press their governments to report national efforts to stop Illegal Killing of Birds (IKB) in the Intergovernmental Task Force on Illegal Killing, Taking and Trade of Migratory Birds in the Mediterranean Scoreboard. Following an in-depth review of past IKB work in Mediterranean basin, actions have been identified and resources developed to increase skills for behaviour change interventions with a small grant scheme on behaviour change subsequently launched and granting started for selected projects.

Guiding Principles for Vulture Safe Zones across Africa and Asia were advanced for external consultation, and their application continuing in Africa with two new sites in South-East Nigeria. East Africa Wildlife Poisoning Response Network was created to bring together efforts between countries and institutions including BirdLife Tanzania/Kenya transfrontier project. Regional collaborations were strengthened through engagement with the Southern African Development Community (SADC) to develop SADC Vulture Strategy. Partners Gambia, Guinea-Bissau and Senegal are learning how to conduct social marketing. Guidance on veterinary Non-Steroidal Anti-Inflammatory Drugs (NSAID) safety-testing and licencing published with The Convention on the Conservation on Migratory Species (CMS); two vulture-toxic veterinary drugs banned for manufacture, sale and distribution throughout India. BirdLife helped to design and carry out Mid-term Implementation Review of the Vulture Multi-species Action Plan.

Global assessment of bird trade was completed, and a journal paper submitted introducing trade prevalence index as a prioritisation tool. BirdLife attended the Convention on International Trade in Endangered Species (CITES) Animals Committee to ensure vulture and songbird agendas continue to advance and were commissioned by CITES to undertake more detailed global review of songbird trade with view to future species listings. Projects continuing or newly launched in

Southeast Asia on parrots, songbirds and Helmeted Hornbill, particular highlights include a new project in Sarawak to protect an important hornbill landscape (and Important Bird and Biodiversity Area (IBA), Usun Apau), and Javan songbirds protected through the development of Village Resource Management Agreements.

Invasive Alien Species (IAS) priorities were set for action on Solomon Islands, Fiji, Samoa, French Polynesia, Palau, Cook Islands and Vanuatu. A target was set for eradication on 17 islets in 5 years. Rat control, cat control, ant control and mosquito control are now in place around the last remaining nesting pairs of Fatu Hiva Monarch, and translocation of Tahiti Monarch to new valleys was successful; also rat and exotic bird control. Translocations to adjacent valleys were partially successful. Eradications: Kiritimati (island in Kiribati) and 2 islets off Ua Pou (Marquesas), latter despite severely hostile sea conditions and land environment; programmes on Rapa islets by SOP Manu supported.

Start of the KIWA - INSPIRE project which will deliver landscape-scale predator and other Invasive Alien Species (IAS) management, including national inter-island/within-country biosecurity, at a number of key locations in the Pacific and connect key local, national and regional stakeholders as through a regional learning network focused on the use of IAS as a Nature-based Solution for climate resilience.

Funding from Horizon was secured in partnership with the University of Barcelona to demonstrate seabird bycatch mitigation measures in EU fleets fishing in West Africa. The Albatross Task Force conducted a prioritisation exercise to agree priority seabird bycatch mitigation research in target fleets as part of a bycatch workshop in Namibia.

With assistance from BirdLife, SAVE Brasil has secured important financial support for their species-conservation strategies, working on captive breeding and release programmes for three critically endangered birds, and creating new municipal protected areas to conserve Marsh Antwren habitat.

2023 saw the successful completion of the Migratory Soaring Birds Project. The project's pioneering mainstreaming approach achieved great success in building strong national, regional and international partnerships centred on NGO's (BirdLife partners) actively engaging with governments, the private sector and international financing institutions. Bird-friendly guidance was developed and mainstreamed within the hunting, agriculture, waste management, tourism and energy sectors covering the countries of the Rift Valley / Red Sea Flyway. The project was acknowledged as Global Environment Facility (GEF) Best Practice 2022-2023 and awarded the Renewable Grid Initiative for the energy work in Jordan and the Energy Globe award for its work in Egypt.

SITES

The Regional Flyway Initiative (RFI) for the East Asian-Australasian Flyway completed RFI site portfolios for 8 countries after a comprehensive data-gathering exercise and in consultation with national experts. The Americas Flyways Initiative (AFI) of the Latin American Development Bank with

BirdLife and Audubon was launched at the UN Climate Week in September 2023.

The Bulgarian Society for the Protection of Birds (BirdLife in Bulgaria) and BirdLife ECA-led situation analysis of Eastern Part of the African Eurasian Flyway was finalised and used as one of the building blocks for the development of the conservation strategy for this flyway. The situation analysis of the Central Asian Flyway was completed, and development of BirdLife Conservation Strategy for the Central Asian Flyway started.

The first phase of the Atlantic Forest Action Plan was successfully completed (2018-2023). Partners are now influencing 73,800 hectares of Atlantic Forest Key Biodiversity Areas (KBAs) and buffer zones and have designed Green Corridors that connect key sites in an area of 800,000+ Hectares.

New BirdLife-led research, mapping the journeys of more than 1,000 seabirds, resulted in the identification of six new Ocean Flyways. BirdLife subsequently launched the Marine Flyways Initiative on World Migratory Bird Day and Global Bird Weekend, attracting a large in-person audience and online attendees and highlighting connectivity across our oceans.

Marine site-based conservation measures have been implemented at national or international scale thanks to key partnerships, including:

- Croatia (BIOM, BLI Partner) – SPA designations.
- Ireland (BirdWatch Ireland, BLI Partner) – Marine Protected Area designation.
- Mediterranean BirdLife Partners, South Africa (BLSA), India (BNHS) – Toolkit development.
- South Africa – Island closures for African Penguin colonies.
- Southern Ocean (and associated academic community) – KBA delineation.
- Antarctica – MPA delineation following IBA identification.

Guyra Paraguay, through support from the Hempel 1 project has been able to scale up the Yerba Mate producers it works with from 49 to more than 130. The producers' association has been officially established, Guyra's shade-grown organic yerba mate model has been incorporated into the Paraguayan National Restoration Plan, and Guyra has initiated a long-term study to measure how its productive model impacts bird communities and forest degradation in comparison to conventional agricultural in the landscape. Guyra has strengthened its relationship with indigenous communities in San Rafael and has their support in working with BirdLife to explore an Afforestation, Reforestation and Revegetation (ARR) project on 20,000 Ha of land (between indigenous and Guyra-owned). Guyra is implementing a social marketing campaign with an aim of expanding to 400 farmers by 2027.

Aves Argentinas (AA) helped found the Andresito Municipal Conservation Corridor (OECM), an 8,000-hectare corridor within the *Iguazu y alrededores* KBA. Within the municipal corridor, AA purchased 173 hectares of land now known as its Puente Verde Reserve. This reserve serves as AA's base in the Atlantic Forest where they are restoring degraded land, initiating a captive breeding and release centre for priority bird species, managing an organic certified Yerba Mate plantation, providing training to local farmers on its Yerba CAA certification, managing a native

plant nursery to support ecological restoration, and an environmental education and volunteer programme for Argentinian nationals. AA has also established the Iguazu Birding and Ecotourism Route, an initiative supported by the provincial government, ministry of tourism, Iguazu national park authority and over a dozen local tourism operators in an effort to promote ecotourism in the wider area surrounding the Iguazu Waterfalls. Trillion Trees and BirdLife secured GBP 250k for ecological restoration in Andresito and the wider Misiones landscape where AA is involved.

The BirdLife Africa Secretariat has secured AFR100 projects for Nature Rwanda, covering 2,000 ha. Restoration concept was developed by BirdLife Africa Secretariat in partnership with the Burundi Partner ABN.

Guinean Forests of West Africa (GFWA) strategy launched in August 2023 with the goal that ten priority forest landscapes are efficiently managed and restored by 2032, delivered through four main objectives: safeguard and restore critical biodiversity habitats, support sustainable practices, establish a robust network of partners and stakeholders to drive change, ensure a consistent flow of long-term financing.

- Obô Natural Parks of São Tomé and Príncipe: ongoing projects funded by GEF, EU and the Darwin initiative, and additional funding secured from Foundation Cartier for Nature. BirdLife is also supporting IUCN as an implementing agency in preparation of São Tomé e Príncipe's GEF Child Project under the Congo Critical Forest Biome Integrated Program.
- Mount Bero, Guinea: launch in June 2023 of the Foundation l'Occitane project "Ensuring a sustainable future for Mount Béro Classified Forest" with Guinée Ecologie. Fundraising and alliances being developed for long lasting involvement in the broader landscape (the Pic de Fon-Béro proposed National Park)
- Greater Gola landscape: final year of implementation of the EU-PAPFor project with the RSPB, SCNL, and CSSL, including August workshop to organise the Gola transboundary technical sub-committee.

A concept is in development with Burung Indonesia for the Mbeliling & Gortontalo landscapes in SCENE coalition for "first mile organizations" to seek support for carbon project development to support forest conservation.

We have also sought support for long-term financing for Hutan Harapan (led by PT Reki) which includes from a range of potential partners.

Significant progress has been made in the development of BirdLife's restoration portfolio, representing 100,000 hectares across 17 landscapes. Four restoration projects have been funded through Trillion Trees:

- Asociación Armonía, Bolivia - 33,000 trees and 20 ha.
- ProNatura Sur, Mexico - 200,000 trees and 400 ha
- Burung Indonesia - 22,000 trees and 22 ha
- Aves Argentinas - 83,000 trees and 210 ha

SYSTEMS

The Avian Sensitivity Tool for Energy Planning (AVISTEP) continues to receive acclaim and is being used to inform siting decisions in several phase 1 countries (e.g. Vietnam). Development for Kenya, Egypt, Uzbekistan and Laos is on track. Discussions are underway with the European Bank for Reconstruction and Development (EBRD) and the Asian Development Bank (ADB) to use the assessment to underpin a Strategic Environmental and Social Assessment for Uzbekistan. Funding has also been secured with BirdLife Australia to expand AVISTEP to Australia and proposals have been submitted to ADB for expansion to the Philippines, Indonesia, Cambodia and Timor-Leste, and to Rio Tinto for South Africa.

A Memorandum of Understanding has been signed with Iberdrola to further advance the nature-safe renewable energy agenda, with a focus on policy and increasing best practice.

Submission and provisional acceptance of a £0.75 million proposal has been granted to the UK Global Centre on Biodiversity for Climate (GCBC) to generate knowledge on the impacts on livelihoods (via ecosystem services) of climate change in KBAs in Ecuador, and identify management or protection options, in partnership with Durham University, UNEP-WCMC and Fundación Jocotoco.

Progress has been made with development of an Argentina grassland carbon project. A grassland carbon feasibility study was completed in South Africa, however further work is needed to establish if it can be a financially viable project. Initial scoping has been done with Aves Uruguay.

BirdLife Council agreed a nature-based carbon offsetting policy position and principles for engagement in projects following a joint effort of the Conservation and Policy Departments. Developing a robust position and guidance will increase our ability to engage in carbon offsetting projects with a best practice approach. A webinar was held in October to promote the new position across the Partnership.

As reported under Species & Pacific, the initiation of the KIWA - INSPIRE project represents a major Nature-based Solutions project that will deliver both species and climate resilience benefits.

BirdLife Europe and Central Asia and European BirdLife Partners lead extensive campaigning and advocacy work targeted at new EU legislation on renewable energy, emission reduction and climate target. We focused on containing the harm done by bioenergy subsidies and improving safeguards for the development of wind and solar energy. With representation on the board of the Renewable Grid Initiative and a lead role on the Offshore Coalition for Energy and Nature, we continued to break new ground in terms of cooperation with electricity grid operators and the offshore wind industry, promoting good practice, progressive policies and the use of smart planning and design tools.

BirdLife Europe and Central Asia has been working hard to influence the European Commission's approval process of the Common Agriculture Policy national strategic plans with a view to maximise positive spending and minimising harmful spending. We have supported most partners to challenge what

has been proposed and, in most countries, have achieved some tangible improvements or damage mitigation. A comprehensive assessment of the new plans was launched in December. In addition, we have been reviewing our overall agriculture strategy and have been campaigning for new EU legislation on pesticides and sustainable food systems.

SOCIETY

BirdLife remains at the heart of discussions to implement the Global Biodiversity Framework (GBF) and is establishing itself as a driving force of increased synergies between the GBF and other relevant biodiversity Multilateral Environmental Agreements (MEAs). Guidance for Partners on National Biodiversity Strategies and Action Plans (NBSAPs) is being prepared. BirdLife is engaged in various international collaborations to track and support GBF implementation.

In 2023, BirdLife engaged in various international collaborations to track/support GBF implementation in 2023: Nature Action Tracker, NBSAP Forum, NBSAP accelerator. Exploring opportunities to develop a CBD workplan for species together with key governments and stakeholders. Reinvigoration of Friends of Species Working Group and engagement in Human Rights and Biodiversity World Group. Scoping out opportunities with Partners on increasing effective marine protected area management in their Exclusive Economic Zones (EEZ), in line with Target 1 and 3 of the GBF. Focused advocacy on integration of KBAs into NBSAPs, through guidance, case studies and programmes. Policy capacity on GBF implementation and NBSAPs development and implementation is underway.

We also developed guidance reducing songbird trade including providing recommendations for CITES (the Convention for the International Trade in Endangered Species).

2023 saw further BirdLife participation in the Ramsar Scientific and Technical Review Panel (STRP) to deliver work on Other effective area-based conservation measures (OECMs), KBAs and site gaps analysis and alignment with the GBF; participation in SP5 Working Group to support the development of the 5th Strategic Plan in line with these priorities as well as enhanced implementation of the Convention; delivery of NBSAP guidance for Ramsar Parties; support to Parties to enhance policy capacity on mainstreaming and implementing wetland conservation and wise use etc.

2023 saw a strong focus on preparations for Convention on Migratory Species (CMS) COP14 in February 2024. Coordinated BirdLife positions were prepared for distribution and advocacy as appropriate. Additional highlights include the successful Central Asia Flyway meetings laying groundwork for adoption of Central Asia Flyway Initiative at COP14, Raptors MoU MOS commitment to protect and manage over 7500 internationally important sites for migratory raptors (policy/science), review of avian wild meat was also undertaken in preparation for CMS, and push for establishment of stronger mandate on seabirds following marine flyways launch.

Continued engagement in the High Seas Alliance with briefings prepared for Partners on High Seas Treaty ratification. BirdLife

contributed to the planning stage of a Tasman Sea high seas Marine Protected Area proposal led by the BirdLife's Pacific Marine Coordinator (to be taken forward post-ratification).

2023 saw a significant BirdLife presence at UNFCCC SB58 and COP28 where BirdLife continued to advocate for putting nature at the heart of climate actions. This involved the curation and hosting of a wide range of events across biodiversity-climate-energy nexus and with a range of stakeholders and BirdLife Partners. Continued coordination of Partnership Climate Group and advocacy for the UNFCCC. Policy briefings and positions were prepared across various topics, encompassing a wide range of policy areas, including on the impact of climate change on marine and coastal ecosystems, the effects of bottom trawling, the challenge of marine plastic pollution, and achievement towards 30x30 in the marine environment. Additionally, BirdLife facilitated the development of positions related to deep-sea mining, carbon offsetting, and facilitating a nature-positive energy transition.

World Coastal Forum launched, with BirdLife as co-facilitator, to synergistically implement coastal ecosystem relevant commitments of CMS, Ramsar, CBD & IUCN.

A BirdLife position and advocacy strategy for integrating KBAs into National Biodiversity Strategy & Action plans (NBSAPs) were developed and adopted by KBA Committee Policy Working Group for the Partnership. 2023 also saw the publication of KBA NBSAP guidance through the KBA Partnership spearheaded by BLI policy, to be supplemented by targeted country advocacy and policy and private sector case studies.

BirdLife through Heidelberg Materials has established solid connections with the sector associations CEMBUREAU (EU Cement Association), UEPG (EU Aggregate Association) and Eurogypsum. These associations along with Heidelberg have been advocating in support of the EU Nature Restoration Law. Advocacy has come in the form of joint statements, and independent letters to both Parliament and the Councils

The 2023 Spring Alive Season was completed successfully, with good outcomes reported from both European and African Partners.

Following years of coordinated efforts and relentless promotion, the members of the Environment Committee of the European Parliament voted in November 2023 overwhelmingly in favour of the Nature Restoration Law, based largely on BirdLife proposals and which sets out legally binding, quantitative and time bound targets obliging all EU countries to restore nature. While final approval from the EU parliament will be required in 2024 this still represents a hugely significant achievement for the BirdLife Partnership's efforts over a number of years.

SCIENCE

Papers on forest integrity in KBAs and infrastructure in KBAs have been published in Biological Conservation, on global bird trade submitted to Conservation Biology, and on future impacts of agriculture being prepared. Other papers published focused on KBA identification, KBAs and Indigenous Peoples Lands, knowledge gaps and Red List assessments, spatial consistency in site use, overlap of petrels and plastics, and the importance of

seabirds to coral reef islands, various taxonomic issues and other topics, with numerous others initiated or in development.

The first phase of the work of the IOU Working Group on Avian Classification (WGAC) is nearing completion, and a first draft of the unified global bird checklist will be published in 2024. The bird taxonomy has been updated within the IUCN SIS database in line with the decisions made by the BirdLife Taxonomic Working Group, with v8 of the HBW and BirdLife International Digital Checklist of the Birds of the World updated for release in December.

Significant World Database of KBAs (WDKBA) developments were completed and launched in 2023, particularly in relation to the assessments functionality and fields, and integration of spatial data. Development of automated pipeline to serve data from WDKBA to the Integrated Biodiversity Assessment Tool (IBAT) initiated. 2023 SDG indicator report profiled updated indicator on protected area coverage of KBAs. IBAT updated with latest KBA data twice in 2023. KBA monitoring protocol finalised. KBA monitoring dashboard almost completed.

Avian sensitivity maps developed to inform wind energy expansion in Italy and Poland, Great Indian Bustard sensitivity map updated to inform investment by the International Finance Corporation (IFC). Advised on mitigation and offset strategies at wind and solar facilities & powerlines in Uzbekistan and Azerbaijan. Developed TransMit toolkit, contributed to IUCN guidance and post-construction bird and bat fatality monitoring (PCFM) handbook and Decision Support Tool through Convention on Migratory Species (CMS) Energy Task Force. Contributed to EU REPOWER and Nature Positive initiative, & maintained key partnerships with Iberdrola, CLEANaction, CWW, UNFCCC, RGI, BankWatch, Power Africa, IFIs and IUCN.

Good progress has been made to identify KBAs in the seven project countries involved in project implementation of the project "Key Biodiversity Areas – establishing a blueprint for 30x30" funded by the Bezos Earth Fund. Data for c.400 sites are already in the WDKBA and project coordinators need to check and propose these sites. Data on another 250 sites have been provided on KBA proposal forms and will be uploaded to the WDKBA.

Year on year growth of IBAT remains strong at 50%+, resulting in greater KBA data investment, and informing better business decisions.

A global assessment of marine plastic exposure risk for oceanic birds was successfully published in Nature Communications identifying identify high exposure risk areas in the Mediterranean and Black seas, and the northeast Pacific, northwest Pacific, South Atlantic and southwest Indian oceans.

PARTNERSHIP

A new Function Plan was developed through consultation with staff and Partners to identify priorities over the next five years clustered according to four main themes: organisational development and leadership; network development;

communities, livelihoods and behaviour; and impact and learning.

Consultation with key Partner and Secretariat staff on finalising learning strategy completed. Initial priority learning topics identified, draft strategy agreed, and new Partnership Learning Officer recruited to advance this.

Pilots have been undertaken and lessons learned in integrating social safeguards into flagship BirdLife granting mechanisms (Conserva Aves, Forest Landscape Accelerator), large-scale project proposals (GEF-CI GFIP), and capacity development activities (KIWA INSPIRE).

Reviews were made to determine best practices and needs of Partners in relation to engaging Indigenous Peoples. 10 Partners in the Americas, Asia and the Pacific regions, as well as global and regional Secretariats, contributed to the review, and a suite of valuable recommendations were made in relation to integrating indigenous and local knowledge, building global profile of local conservation efforts, and securing funding.

A new Sigrid Rausing Trust grant was secured to build capacity for landscape-scale conservation in the Balkans, Caucasus, Eastern Europe and Central Asia

A high level of collaborative engagement was achieved across the BirdLife Europe and Central Asia region to promote and support the NACES MPA in the North Atlantic, demonstrating the power of the partnership.

Nine Partners have been supported through the Forest accelerator programme with seed grants and technical support during 2022/2023.

Operational – Building a Better BirdLife

2023 saw a significant change to the leadership of BirdLife with the departure of Patricia Zurita in June 2023, and the appointment of Martin Harper, first as interim, and then as BirdLife's new permanent CEO in November 2023.

2024 Work Plan

Highlights from 2024 work plan

Organisational Priorities:

The scope of BirdLife's operations is vast, but the Global Implementation Plan has sought to offer priorities under each conservation programme and function. In addition, headline priorities for the Secretariat have been identified (clustered according to strategy pillar and foundation) to provide focus of effort and organisational momentum. The intention is that these will galvanise the leadership and align the organisation around the most important themes for the year.

The proposed top organisational priorities for 2024 are:

SPECIES

By December 2024, the building blocks for improved migratory bird conservation will be in place to a) extend the existing (and what will be seen as increasingly successful) Regional Flyway Initiatives which drive significant investment in site-based conservation in East Asia-Australasia, the Americas, Central Asia and Africa-Eurasia and b) inspire greater support for the six new ocean flyways c) reduce key threats to migratory species for example through effective engagement at the UN Convention on Migratory Species and d) grow BirdLife's profile and ownership of this agenda.

SITES

By December 2024, there will have been significant progress with securing sustainable financing for key forest landscapes and the IBAs within them, including the Atlantic Forest in South America, Lomphat in Cambodia and Tsitongambarika in Madagascar, and development of sustainable financing will be underway in at least 5 further landscapes; while conservation programmes addressing site-scale conservation such as Conserva Aves, INSPIRE and Guinean Forests of West Africa will be on track or ahead of schedule.

SYSTEMS

By December 2024, there will have been significant growth in use of AVISTEP and the Integrated Biodiversity Assessment Tool.

SOCIETY

By December 2024, the Partnership will have inspired voters to use their voice for nature in the EU Parliamentary elections and to have successfully championed and influenced implementation of the Global Biodiversity Framework.

SCIENCE

By December 2024, there will have been significant progress to redevelop the BirdLife Data Zone¹ so it is a dynamic, visually engaging and cutting-edge knowledge hub presenting enhanced and updated information on species, sites, flyways, conservation case studies, tools and BirdLife's policy positions.

PARTNERSHIP

By December 2024, the Strengthening and Network Development Plan will have been agreed and begun to be implemented to build/expand technical and operational capacity of Partners with full buy-in from supporting Partners.

BUILDING A BETTER BIRDLIFE

By December 2024, we will be on track to meeting five-year Business Plan targets for unrestricted funding, financial reserves and overheads supported by well-functioning systems, processes, a highly engaged staff and the Partner-first philosophy will be activated supported by a learning and innovation strategy and a coherent, understood value proposition for the Secretariat.

Financial Review

Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Secretariat. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Secretariat.

The Secretariat continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from various private donors, foundations including the Aage V. Jensen Foundation, the Packard Foundation, Arcadia Foundation and The Bezos Earth Fund, the Luc Hoffmann Flyways Fund, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 48 to 50) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat's income has decreased during 2023 by 11% with total income of £35.8 million compared to £40.2 million in 2022. 2022 did see a spike in restricted income when compared to previous years due to a small number of large projects, the decrease in income during 2023 brings it back in line with the annual growth seen previously.

The global threats to wildlife are immense and increasing. Many organisations like BirdLife are finding it difficult to ensure their funding keeps pace with the scale of this challenge.

The Secretariat's total expenditure also decreased to £29.8 million in 2023 compared to £32.2 million in 2022. This enabled the organisation to deliver the many conservation results (see the 2023 Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £564,592, of this the Trustees chose to designate £156,563 for the new CEO fund. This compares to a surplus of £267,774 in 2022. The organisation is committed to creating surpluses in order to keep the unrestricted reserves in line with policy.

The financial outlook for the next few years continues to look challenging. The ongoing conflict in Ukraine not only redirected donor focus and funds toward humanitarian relief efforts but also highlighted the interconnectedness of environmental issues and geopolitical instability. The impact of the spike in inflation in 2022 and the expected fall in global economic growth continues to strain global economies, reducing disposable incomes and, consequently, charitable donations. Global inflation however is expected to decline and with supply chain pressure easing there are reasons to be optimistic. However, as always BirdLife is reviewing the potential future impact of all these factors on future forecasts. Management will develop plans to mitigate the possible impact and keep the organisation resilient to deliver its conservation goals.

The Secretariat is dependent upon voluntary income to cover a significant proportion of the operational costs of the organisation as well as build operating reserves; however, this income has historically not been sufficient to cover both these priorities.

Since 2021, a significant investment has been made to increase the capacity of the fundraising team and looking forward it is expected that, combined with the other measures the organisation has taken and is taking, will continue to strengthen the reserves base of BirdLife as well as the long-term funding commitment projects and Partners require.

Securing and maintaining unrestricted income remains a key priority and was a key focus area in 2023. See the Fundraising section for additional details.

A statement of financial activities is set out on page 25.

Financial reserves

BirdLife holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife's reserves and endowments regularly. BirdLife aims to maintain unrestricted income reserves sufficient to maintain BirdLife's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The reserves policy includes a target of holding unrestricted reserves of £2 million to £6 million. BirdLife met the lower target in 2021 and has continued to build reserves in 2022 and 2023. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership. The charity is committed to adding to reserves each year to increase the financial resilience of BirdLife.

At the end of 2023 total reserves were £33.1 million (2022: £26.8 million). Of this £26.0 million is restricted funds and not available for general purposes (2022: £20.5 million), and £3.9 million is endowment funds (2022: £3.6 million). The remaining funds of £3.2 million (2022: £2.6 million) represent the unrestricted reserves of the charity. The Trustees have chosen to designate £156,563 of unrestricted funds for the new CEO fund in 2023. Free reserves amount to £2.0 million (2022: £1.3 million). £889,558 of unrestricted reserves have been absorbed by costs capitalised in connection with the systems development and website.

The Trustees recognise that whilst the reserves are above the minimum target set by them in the policy, they remain on the low side and therefore plan to continue to build reserves over the next few years.

Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2025 and a consideration of key risks that could negatively affect the charity.

2023 has been another good year with the unrestricted reserves remaining in the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2025, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This, along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to maintain reserves within policy levels.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that BirdLife International has an appropriate system of controls, financial and operational. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- BirdLife International is operating efficiently and effectively.
- Its assets are safeguarded against unauthorised use or disposition.
- Proper records are maintained, and financial information used within the charity or for publication is reliable.
- BirdLife International complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees.
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance and Risk Committee of Council which meets quarterly (or more often if required)
- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the risks on the following pages as being among the most significant.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls as part of the risk review. The Trustees continue to refer to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

Risk	Mitigation
Operational risks	
BirdLife is increasingly engaging in carbon trading projects. The global carbon trading space is rapidly developing. Public and investor trust in carbon assets might deteriorate, plus the structures and contracts for such projects can also be complex, and our understanding of our obligations and liabilities might not be sufficiently good.	We will seek professional advice where relevant, to ensure that we have as full a knowledge as possible of all the factors involved in taking on such a project. We will also seek contract terms that limit our liability as far as possible. This is a new area of engagement for us and will be reviewed regularly and thoroughly.
Scientific data (e.g. in WDKBA) becoming poor quality and out of date	BirdLife will support Partners to update their IBA/KBA inventories, monitor these sites, and contribute to global Red List assessments. Red List assessments continue to be published annually, with the aim to reassess all species every 4-5 years. World Database of KBAs was launched in June 2022 and continues to be developed, including integrating IBA fields and functionality to streamline and facilitate site identification and update process for Partners. KBA monitoring protocol finalised and functionality to support its application being implemented in database. KBA National Coordination Groups now established in 19 countries, forming in 10 and interest expressed in another 23. Fundraising for KBA identification is underway.
Lost or compromised data, websites and IT systems or equipment, as a result of cyberattacks, or lost or stolen hardware.	We will implement all appropriate security measures, including two-factor authentication, data encryption and the latest security releases and bug patches. Staff undergo mandatory training on BirdLife's IT policies, and there is regular phish penetration testing (with additional training for any staff who fail the test). We have also introduced a process to ensure redundant websites are retired, and that new websites are developed and launched, in good order. To demonstrate its commitment to cybersecurity, BirdLife is working on gaining Cyber Essentials certification.
BirdLife might enter into relationships with third parties who have a poor reputation, or who carry out actions that do not conform to BirdLife's mission and values, resulting in adverse publicity and loss of public trust. It is also possible that these third parties are restricted in some way (e.g. SDN list, asset freezes). These third parties could be donors, corporate partners or subscribers to data services.	BirdLife has introduced several policies to address this risk, including a donor due diligence process using a tool that enables us to check global sanctions and associated entities, enforcement actions, PEPs, state-owned enterprises, adverse media and more. Parties to contracts with BirdLife Secretariat are also subject to a due diligence check before contract signature.
Fraud: payments might be made to criminals or unauthorised personnel, instead of authorised recipients	In 2023 we carried out a detailed review into our fraud risk and analysed the effectiveness of our current controls. As a result, we are confident that we have appropriate safeguards in place to mitigate this.
Financial risks	
Access to funding: there might be a reduction in the sources of funding we are able to access. In addition, our funding model might prove to be suboptimal to deliver our objectives, particularly in relation to the mix of restricted versus unrestricted income.	BirdLife intends to continue advocating for nature-based funding, rather than location- or species-specific funding. BirdLife will also continue to embrace innovative sources of funding (e.g. business sustainability), rather than relying purely on philanthropic donors. In addition, there is the option to consolidate fundraising efforts into bigger nature-based projects, so that larger grants can be applied for. In addition, BirdLife has implemented tight budgetary and forecasting controls to ensure costs are managed in line with the reserves policy.
BirdLife has transactions in foreign currencies in the UK entity as well as its overseas operations. This gives rise to various foreign exchange exposures, on period end translation of non-functional currency balances, on transactions in foreign currencies, and on consolidation of entity accounts into GBP.	We have implemented a number of controls. In particular, a foreign exchange exposure hedging strategy for the year ahead will be developed at the time of preparing the Budget based on expected future cash flows from secured income only. This will be reviewed and amended on a quarterly basis as additional income is secured. This will be approved by the Global Council on advice from the Finance and Risk Committee at the same time as the Budget.

Risk

Mitigation

Compliance with laws and regulations

Violation by BirdLife Secretariat, or by Partners and sub-grantees, of applicable laws and regulations or common ethical values. Violation by Partners and sub-grantees of applicable laws and regulations, or terms of Operational Procedures or the Partnership Agreement.

BirdLife's Partner policies and official positions are clear in our Operational Procedures and are communicated to Partners and sub-grantees. We have an objective mechanism for removing Partners who do not meet the expected standards of behaviour. All project funding agreements contain obligations in relation to ethical conduct, and we intend to look at implementing mechanisms for monitoring compliance with this on a periodic basis. We will introduce additional checks in the Partner Quality Assurance System to assess vulnerabilities.

BirdLife's internal policies have been reviewed and some new policies are in development. Extant policies are being supported by training for all staff. A compliance check is also in progress on a rolling basis for each regional office.

Governance

Partners may struggle to perform to the level desired as a member of BirdLife International. There could also be difficulties if a Partner's departure from the Partnership is contentious.

Partner reviews every four years (via the QAS) help to identify organisations with significant weaknesses, so that these become the focus of Secretariat support. The roll-out of our communications platform Hatch across the Partnership will facilitate mobilising and directing capacity development support in a targeted manner.

With regard to exiting Partners, the process (in the Articles of Association and Operational Procedures) for removal is transparent and objective, including full consultation with affected Partners, and the availability of a complaints procedure that may be used by any person. Consideration will be given to "optics" of any decision.

Working as part of consortia (IBAT, CCI, KBA Partnership, Red List authority) could cause difficulties with competition between organisations, dilution of BirdLife brand/identity, governance problems, lack of clarity over liability for consortium's activities, and a lack of clarity over BirdLife's role as service provider to some consortia.

BirdLife is party to the consortia governance mechanisms, which provide protection for BirdLife's involvement and IPR. As regards the KBA Partnership, we host/employ positions integral to those consortia. If/when we leave the consortia, we have rights over our data, other IPR and software. We also have a director-level position on the CCI services company. In addition, we have the ability to opt out of certain activities. We continue to put considerable effort into mitigating any specific risks as they arise. IBAT income for 2021 was over \$1.8 million and has a growing user base. BirdLife also secured \$5 million from the Bezos fund for KBA Partnership work, which puts us in a strong position. We are also taking an active role in procuring changes to the IBAT Alliance agreement, to protect BirdLife as well as the other partners. We are working closely with other Red List Partners (and are well aligned with them) to ensure proposed revisions to the Red List Partnership agreement and governance structures are not detrimental to our interests.

BirdLife might fail to deliver on the purposes for which it was set up (its "charitable objectives", which are "to conserve all wild bird species and their habitats throughout the world") or might fail to work for the public benefit.

All projects are reviewed and signed off in accordance with our charitable objectives. All staff, but particularly Global Leadership Team, are made aware of what BirdLife's charitable objectives are and our obligations as a UK registered charity.

Fixed assets and investments

The movements in tangible and intangible fixed assets during the year are set out in notes 10 and 11 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 12 to the financial statements.

Summary of investment policy

The Trustees of BirdLife International have delegated investment decisions to the Finance and Risk Committee.

The Finance and Risk Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements.

Investment management for the UK investments is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process. The Japanese investment management is delegated to CP Global Limited.

Investment objectives

- BirdLife seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the general long-term reserves is to generate a return in excess of inflation over the long term whilst generating an income to support the on-going activities of BirdLife.
- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna, iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing, vii) Oil & Gas.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance and Risk Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment against a balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

In 2013 US\$3 million was received from Singapore Airlines to set up a permanent endowment to help fund the Harapan Rainforest Initiative. This was invested in 2014 in a tailored US Dollar based portfolio, and is currently managed by Cazenove, with investment objectives aligned to the initiative.

Investments underpinning BirdLife's other endowment funds, set up with aligned investment objectives, were pooled into a Sterling-based main portfolio.

Investments are also held by the Japanese entity Ippan Shadan Houjin BirdLife International Tokyo to support our science work, the value in 2023 is £3.1m (2022 £1.2m). The ethical investment policy is also applied to this portfolio.

As shown in note 12 the value of the combined portfolio has increased from £5.2m in 2022 to £7.3m in 2023.

Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife LWS Limited, formally known as BirdLife Limited (to December 2023). This has remained dormant since 2001, as disclosed in note 24.

Grants and awards policy

BirdLife works on many and varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations and support their conservation work. One of the roles of the BirdLife Secretariat is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

Section 172 (1) Statement

The Trustees, who are directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act, they act in a way they consider most likely to achieve the purposes of the company. In making this assessment the Trustees consider the relevant actions of the board. Engagement with all stakeholders is described throughout this annual report.

The likely consequences of any decision in the long term

BirdLife's long-term sustainability is considered by the Trustees as set out in the funds position and reserves policy and going concern sections on pages 15-16. The Finance and Risk Committee and the Global Leadership Team review management information, budgets, forecasts, cash flow projections and progress against budget on a regular basis.

The interests of the company's employees

BirdLife's employees and volunteers make the charity the special place it is today. Their experiences help inform BirdLife's work and people policies. BirdLife promotes flexible working practices to show our commitment to a healthy work-life balance and receives feedback on employee wellbeing through regular surveys and staff appraisals. Council receives regular workforce updates in respect to all of the above.

The impact of the company's operations on the community and environment

BirdLife's family of Partners connecting national communities around the globe, its ground breaking. Our highly cited science and proven nearly century-old track record of saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. 2023 was another year of significant achievement, highlights are outlined in the strategic report from page 10 and throughout this Trustees' report.

The desirability of the company maintaining a reputation for high standards of business conduct

BirdLife follows a rigorous risk management process to manage regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption. Risk management is also discussed in detail in this report, from page 16.

The need to act fairly between members of the company

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

The need to foster the company's business relationships with suppliers, customers and others (including engagement)

BirdLife's network of partnership organisations is key to its work worldwide. BirdLife is driven by its belief that local people, working for nature in their own places but connected nationally and internationally through the global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people. During the year Trustees and the Global Leadership Team have overseen relationships with our key suppliers to ensure a positive and effective relationship is fostered through our procurement process.

Energy Usage

Year End 31 December 2022

UK Energy use (kWh)	128950.089 kWh
Associated greenhouse gas emissions (Tonnes CO2 equiv. (TCO2e))	23.967 tCO2e
Intensity ratio emissions per FTE (TCO2e/FTE)	0.188

Year End 31 December 2023

UK Energy use (kWh)	129051.067 kWh
Associated greenhouse gas emissions (Tonnes CO2 equiv. (TCO2e))	24.486 tCO2e
Intensity ratio emissions per FTE (TCO2e/FTE)	0.189

Associated greenhouse gas emissions have been calculated using the greenhouse gas emissions protocol method.

Fundraising

In 2023 we delivered a new fundraising strategy which focusses on diversifying our income by: growing unrestricted income and improving overhead rates on restricted grants, increasing our small but active supporter base, and developing new relationships with philanthropists in the US and Asia. This is supported by an emerging global approach to fundraising led by the Chief Development. Over the course of the strategy, we will: develop new flagship campaigns to deliver more flexible funding for our work; implement global processes and ways of working to support the improvement of overhead rates; grow the number of active supporters through digital fundraising; and improve our story telling to engage supporters such as our new 'We are BirdLife' case for support.

We would like to thank all our supporters whose generosity has helped drive forward BirdLife's work over the past year. It's only with your continued support that we'll be able to protect the world we share.

BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. BirdLife is registered with the Fundraising Regulator, and no complaints were received in relation to BirdLife's fundraising activities during 2023.

Auditors

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

Acknowledgements

The staff of the Secretariat are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 6th September 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Martin Birch', with a stylized, flowing script.

Martin Birch
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2023 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the

Companies Act 2006 and the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR). We also considered compliance with local legislation for the group's overseas operating segments.

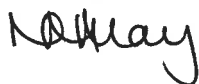
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates and judgements for biases, reviewing regulatory correspondence with the Charity Commission, sample testing of grant and contract income, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK

13th September 2024

BirdLife International Trustees' Report and Financial Statements 2023
Consolidated Statement of Financial Activities (incorporating income and expenditure account)

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income and endowments from:						
<i>Donations and legacies</i>						
Partner membership contributions	27	887,735	111,380	-	999,115	862,145
Subscriptions		112,474	39,703	-	152,177	264,142
Other donations and legacies		1,478,017	1,560,021	-	3,038,038	3,152,762
<i>Other trading activities</i>						
Event income		4,283	743,783	-	748,066	2,599,231
Trading activities		13,219	22,817	-	36,036	7,303
Income from investments	4	403,454	659	51,500	455,613	94,440
<i>Income from charitable activities</i>						
Partner organisations	27	317,123	1,686,274	-	2,003,397	1,915,386
Governmental institutions		339,757	4,217,074	-	4,556,831	4,897,726
Trusts and foundations		485,717	17,479,900	-	17,965,617	22,337,326
Corporations		25,449	5,844,477	-	5,869,926	4,067,852
Other income		766	12,593	-	13,359	66,035
Total income	28	<u>4,067,994</u>	<u>31,718,681</u>	<u>51,500</u>	<u>35,838,175</u>	<u>40,264,348</u>
Expenditure on:						
Raising funds	5	1,572,510	60,357	30,502	1,663,369	1,911,900
<i>Charitable activities</i>						
Species	5	341,167	5,629,751	-	5,970,918	7,266,758
Sites		573,851	7,418,058	-	7,991,909	7,537,246
Systems		338,422	4,100,897	-	4,439,319	4,078,670
Society		276,574	2,854,687	-	3,131,261	3,281,828
Partnership		174,533	1,471,130	-	1,645,663	2,633,134
Science		226,345	4,768,127	-	4,994,472	5,496,441
Total Expenditure	5	<u>3,503,402</u>	<u>26,303,007</u>	<u>30,502</u>	<u>29,836,911</u>	<u>32,205,977</u>
Net gain/(loss) on investments	16	-	-	315,711	315,711	(292,015)
Net income / (expenditure) before transfers		<u>564,592</u>	<u>5,415,674</u>	<u>336,709</u>	<u>6,316,975</u>	<u>7,766,356</u>
Transfers between funds	16	-	-	-	-	-
Net movement in funds		<u>564,592</u>	<u>5,415,674</u>	<u>336,709</u>	<u>6,316,975</u>	<u>7,766,356</u>
Total funds brought forward	16	<u>2,616,686</u>	<u>20,570,229</u>	<u>3,603,580</u>	<u>26,790,495</u>	<u>19,024,139</u>
Total funds carried forward		<u>3,181,278</u>	<u>25,985,903</u>	<u>3,940,289</u>	<u>33,107,470</u>	<u>26,790,495</u>

The income and expenditure account includes only the unrestricted and restricted funds.

BirdLife International Trustees' Report and Financial Statements 2023

Balance Sheets

As at 31 December 2023

Company registration number: 2985746

	Notes	Group		Company	
		2023	2022	2023	2022
		£	£	£	£
Fixed assets					
Tangible assets	10	511,856	495,124	511,856	495,124
Intangible assets	11	702,982	804,377	702,982	804,377
Investments	12	7,378,198	5,215,273	7,378,200	5,215,275
		<u>8,593,036</u>	<u>6,514,774</u>	<u>8,593,038</u>	<u>6,514,776</u>
Current assets					
Debtors	13	6,556,695	6,166,550	6,556,878	6,166,735
Cash at bank and in hand		21,691,101	18,700,405	21,690,916	18,700,218
		<u>28,247,796</u>	<u>24,866,955</u>	<u>28,247,794</u>	<u>24,866,953</u>
Creditors: Amounts falling due within one year	14	<u>(3,733,362)</u>	<u>(4,591,234)</u>	<u>(3,733,362)</u>	<u>(4,591,234)</u>
Net current assets		<u>24,514,434</u>	<u>20,275,722</u>	<u>24,514,432</u>	<u>20,275,719</u>
Net assets		<u>33,107,470</u>	<u>26,790,495</u>	<u>33,107,470</u>	<u>26,790,495</u>
Funds					
Income Funds					
Restricted funds	17	25,985,903	20,570,229	25,985,903	20,570,229
Unrestricted funds		3,181,278	2,616,686	3,181,278	2,616,686
		<u>29,167,181</u>	<u>23,186,915</u>	<u>29,167,181</u>	<u>23,186,915</u>
Endowment funds					
Permanent endowments	16	3,940,289	3,603,580	3,940,289	3,603,580
		<u>3,940,289</u>	<u>3,603,580</u>	<u>3,940,289</u>	<u>3,603,580</u>
		<u>33,107,470</u>	<u>26,790,495</u>	<u>33,107,470</u>	<u>26,790,495</u>

The surplus/(deficit) for the financial year dealt with in the financial statements of the parent charitable company was £564,592 (2022: £267,774).

The financial statements on pages 25 to 53 were approved by the Trustees on 6th September 2024 and were signed on their behalf by:



Martin Birch

Treasurer

The accompanying notes form an integral part of these financial statements.

BirdLife International Trustees' Report and Financial Statements 2023
Consolidated Cash Flow Statement
For the year ended 31 December 2023

	Notes	2023 £	2022 £
Net cash provided by operating activities	21	<u>4,916,029</u>	<u>8,501,652</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(97,470)	(197,117)
Purchase of investments	12	(2,270,029)	(2,013,239)
Proceeds of realisation of investments	12	527,632	1,454,666
Net cash movement on investments	12	<u>(85,465)</u>	<u>(45,517)</u>
Net cash used by investing activities		<u>(1,925,332)</u>	<u>(801,207)</u>
(Decrease)/ Increase in cash	22	<u>2,990,697</u>	<u>7,700,445</u>
Cash and cash equivalents at the beginning of the reporting period	22	<u>18,700,405</u>	<u>10,999,960</u>
Cash and cash equivalents at the end of the reporting period	22	<u>21,691,101</u>	<u>18,700,405</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

1 Charity information

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

2 Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2025 and a consideration of key risks that could negatively affect the charity.

2023 has been another good year with the unrestricted reserves remaining in the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2025, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and maintain reserves within, indeed build reserves towards the upper end of, policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

3 Accounting policies

The Financial Statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value.

b) Consolidation

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife LWS Limited, company number 3387515) and its branches as described in note 25 for the year ended 31 December 2023. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

3 Accounting policies (continued)

c) Unrestricted funds

Unrestricted funds are general funds that are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

d) Restricted funds

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

e) Endowment funds

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 16. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

f) Incoming resources

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

g) Legacy income

Legacy income is recognised in the Consolidated Statement of Financial Activities when the charity has entitlement to the income, the receipt is considered probable and amounts receivable can be measured with sufficient reliability. Income from pecuniary interests is recognised when probate has been granted and we have been advised of the amount stipulated in the will. Income from residuary interests is recognised when probate has been granted and a reliable estimate of the amount receivable can be made.

h) Resources expended and cost allocation

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- Species
- Sites
- Systems
- Society
- Partnership
- Science

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' Report. Support activities include day-to-day operational management and have been allocated across the above categories following guidance provided in the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

3 Accounting policies (continued)

i) Employee information

Staff employed in the day-to-day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

j) Pension costs

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. Under the Ecuadorian Labour code, employers are required to pay a pension to employees upon reaching 25 years of service. Under FRS 102 the pension is considered to be a defined benefit scheme. As any provision required under FRS 102 is not material, no liability has been recognised in the financial statements.

k) Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

l) Foreign currencies

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the Consolidated Statement of Financial Activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

m) Tangible fixed assets and depreciation

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Website 20%
- ERP 10%
- Land is not depreciated
- Buildings 5%

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

n) Investments

Investments are stated at market value at the balance sheet date. The Consolidated Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

o) Financial activities of the holding company

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

3 Accounting policies (continued)

p) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Critical judgements and estimations

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Notes to the Financial Statements

4 Investment income

	2023 £	2022 £
Income from fixed asset investments	51,500	73,465
Income from other restricted fund bank accounts	659	2,563
Interest from unrestricted fund bank accounts	403,454	18,412
	<u>455,613</u>	<u>94,440</u>

This can be analysed as follows:

	2023 £	2022 £
Harapan Fund	42,567	65,533
Other endowment funds	8,934	7,932
Other restricted funds	649	2,563
Unrestricted funds	403,463	18,412
	<u>455,613</u>	<u>94,440</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 12).

5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2023 Total £	2022 Total £
Expenditure on raising funds	1,397,073	-	234,080	32,216	1,663,369	1,911,900
Expenditure on charitable activities						
Species	2,516,176	2,550,972	849,004	54,766	5,970,918	7,266,758
Sites	3,582,677	3,204,400	1,137,179	67,653	7,991,909	7,537,246
Systems	2,332,318	1,418,886	628,516	59,599	4,439,319	4,078,670
Society	1,360,206	1,284,452	443,114	43,489	3,131,261	3,281,828
Partnership	1,110,868	271,039	231,540	32,216	1,645,663	2,633,134
Science	2,086,287	2,163,855	712,114	32,216	4,994,472	5,496,441
Total expenditure	<u>14,385,605</u>	<u>10,893,604</u>	<u>4,235,547</u>	<u>322,155</u>	<u>29,836,911</u>	<u>32,205,977</u>

Pillars are highly diverse, and most projects overlap the different pillar areas.

*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.

Notes to the Financial Statements

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2023 £	Total 2022 £
Staff costs	8,878,123	589,499	1,346,749	234,710	11,049,081	10,559,774
Support grants	10,883,835	9,769	-	-	10,893,604	14,154,871
Travel & conferences	897,103	71,897	7,285	80,495	1,056,780	1,194,743
Professional services	3,373,240	247,736	698,572	4,321	4,323,869	4,489,536
Office accommodation	154,966	229,824	399,718	-	784,508	623,280
Equipment & supplies	203,862	47,959	22,901	-	274,722	186,973
Communications	257,914	52,973	3,396	2,629	316,912	414,679
Event costs	52,736	-	-	-	52,736	814,846
Audit	49,324	20,462	37,705	-	107,491	89,172
Foreign exchange (gain) / loss	419,201	(237,134)	387,282	-	569,349	(630,871)
Other costs	108,905	18,823	280,131	-	407,859	308,974
Total	25,279,209	1,051,808	3,183,739	322,155	29,836,911	32,205,977

Support Costs are included in the expenditure reported in the Consolidated Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Secretariat office bases outside the UK. Global support costs relate to the UK headquarters.

6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2023 £	2022 £
Auditors' remuneration:		
UK charity audit	47,355	45,100
Grant funder audits	49,324	28,335
International offices*	20,462	19,586
Depreciation of tangible fixed assets	178,457	120,998

*Paid to firms other than Crowe U.K. LLP

7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2022: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £20,494 to 10 trustees (2022: £12,590).

In total trustees made donations of £31,624 during the year (2022: £18,255).

Notes to the Financial Statements

8 Employee information

The average monthly number of persons employed by the group during the year was:

	2023 Number	2022 Number
<i>Analysed by primary function</i>		
Charitable activities	162	159
Generating funds	27	23
Support activities	39	42
Management and administration of charity	3	3
	231	227

	2023 Number	2022 Number
<i>Analysed by geographical region</i>		
Africa	34	39
Americas	15	11
Asia	8	8
Europe	141	140
Japan	13	12
Middle East	10	7
Pacific	10	10
	231	227

	2023 £	2022 £
The costs for employing staff were:		
Wages and salaries	9,408,828	8,924,172
Social security costs	935,262	846,879
Pension costs (see note 19)	704,991	788,723
	11,049,081	10,559,774

Notes to the Financial Statements

8 Employee information (continued)

The number of employees who received aggregate emoluments within the following ranges were:

	2023 Number	2022 Number
£60,000 to £69,999	10	4
£70,000 to £79,999	6	10
£80,000 to £89,999	4	1
£90,000 to £99,999	2	1
£100,000 to £109,999	1	1
£110,000 to £119,999	3	3
£120,000 to £129,999	-	-
£130,000 to £139,999	-	-
£140,000 to £149,999	-	-
£150,000 and over	1	2
	<u>27</u>	<u>22</u>

23 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 23 employees amounted to £181,632 (2022: 22 employees £185,477).

Key management personnel as defined by the Trustees are the Chief Executive and the Global Leadership Team. The total cost of key management personnel during the year was £1,584,271 for 14 employees (2022: 15 employees £1,538,439).

Termination payments amounting to £Nil (2022: £Nil) were made during the period.

Notes to the Financial Statements

9 Grants and awards

Grants and awards to the value of £10,893,604 (2022: £14,154,872) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2023	2022
	£	£
American Bird Conservancy (ABC)*	901,772	1,046,464
Asity Madagascar*	641,267	207,551
Asociación Civil Armonía (ACA)*	67,785	244,844
Asociación Calidris*	89,790	169,363
Aves Argentinas (AOP)*	247,476	209,869
Aves y Conservación*	109,380	101,878
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	120,808	91,197
Bird Protection and Study Society of Serbia (BPSSS)*	36,269	135,487
BirdLife Cyprus*	59,765	174,239
Birdlife South Africa (BLSA)*	217,168	286,920
Birds Canada*	-	2,519
Burung Indonesia*	362,402	551,857
Conservation Society of Sierra Leone (CSSL)*	865	315,927
ECOAN – Asociación Ecosistemas Andinos	50,138	251,253
EuroNatur Foundation	262,927	-
Fundacion Jocotoco	48,321	143,990
Global Initiative for Food Security and Ecosystem Preservation (GIFSEP)	-	109,530
Guinée Ecologie*	119,868	5,914
Guyra Paraguay (GP)*	170,079	267,092
Hellenic Ornithological Society (HOS)*	35,884	140,531
International Union for Conservation of Nature	247,117	4,315
Instituto de Investigación de Recursos Biológicos Alexander Von Humboldt	42,588	150,827
Lega Italiana Protezione Uccelli (LIPU)*	115,011	128,758
Missouri Botanic Gardens (MBG)	42,588	143,957
National Audubon Society*	1,096,181	2,307,484
Nature Conservation Egypt (NCE)*	83,390	113,836
Nature Fiji-Mareqeti Viti*	118,151	4,025
Nature Kenya (EANHS)*	103,566	53,899
NatureLife Cambodia*	246,151	323,138
Naturschutzbund Deutschland e.V (NABU)*	112,949	98,654
Nigerian Conservation Foundation (NCF)*	37,626	147,142
Polish Society for the Protection of Birds (OTOP)*	133,583	113,811
Royal Society for the Conservation of Nature (RSCN)*	4,998	148,161
Royal Society for the Protection of Birds (RSPB)*	628,075	739,518
SAVE Brasil*	285,032	264,998
Sociedad Española de Ornitología (SEO)*	192,499	62,245
Societe d'Ornithologie de Polynesie (SOP "MANU")	132,564	74,879
Society for Nature Conservation (SABUKO)*	14,861	717,172
Society for the Conservation of Nature in Liberia (SCNL)*	-	316,607
UNEP-WCMC	245,700	-
Wildlife Conservation Society (WCS)	311,713	479,097
WWF- Democratic Republic of Congo	49,140	171,536
Other Institutions	2,835,318	2,962,193
Other Individuals	272,839	172,195
	10,893,604	14,154,872

A full list of grants and awards is available at BirdLife's registered office.

**Grants and Awards paid to BirdLife Partners*

Notes to the Financial Statements

10 Tangible fixed assets – group and company

	Land £	Buildings £	Equipment £	Total £
Cost				
At 1 January 2023	283,453	136,432	252,736	672,621
Additions	-	-	97,470	97,470
Disposals	-	-	(26,853)	(26,853)
At 31 December 2023	<u>283,453</u>	<u>136,432</u>	<u>323,353</u>	<u>743,238</u>
Depreciation				
At 1 January 2023	-	-	177,497	177,497
Disposals	-	-	(23,177)	(23,177)
Charge	-	13,643	63,419	77,062
At 31 December 2023	<u>-</u>	<u>13,643</u>	<u>217,739</u>	<u>231,382</u>
Net book value				
At 31 December 2023	<u>283,453</u>	<u>122,789</u>	<u>105,614</u>	<u>511,856</u>
At 31 December 2022	<u>283,453</u>	<u>136,432</u>	<u>75,239</u>	<u>495,124</u>

Cousin Island, is a BirdLife owned, nature reserve in the Seychelles. This granitic island and surrounding sea area was made a nature reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus seychellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998. The warbler was reclassified as "Near Threatened" from "Critically Endangered" in the Red List in 2015.

11 Intangible fixed assets – group and company

	ERP £	Website £	Total £
Cost			
At 1 January 2023	700,472	189,086	889,558
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>700,472</u>	<u>189,086</u>	<u>889,558</u>
Depreciation			
At 1 January 2023	35,024	50,157	85,181
Disposals	-	-	-
Charge	70,047	31,348	101,395
At 31 December 2023	<u>105,071</u>	<u>81,505</u>	<u>186,576</u>
Net book value			
At 31 December 2023	<u>595,401</u>	<u>107,581</u>	<u>702,982</u>
At 31 December 2022	<u>665,448</u>	<u>138,929</u>	<u>804,377</u>

Notes to the Financial Statements

12 Investments

	Group and company	
	2023 £	2022 £
Market value at 1 January	5,215,273	4,998,773
Additions at cost	2,270,029	2,013,239
Disposals proceeds	(527,632)	(1,454,666)
Investment income	51,500	73,465
Management charges	(30,502)	(41,695)
Movement in cash	85,465	45,517
Net gains / (losses) arising on revaluations during year	314,065	(419,360)
Market value at 31 December: Group	7,378,198	5,215,273
Add: Shares in subsidiary undertaking	2	2
Total market value at 31 December: Company	7,378,200	5,215,275
Analysis of investments:		
Investments managed from UK	4,261,425	3,925,539
Investments managed from Japan	3,116,773	1,289,734
	7,378,198	5,215,273

	Group		Company	
	2023 £	2022 £	2023 £	2022 £
Shares in group undertaking	-	-	2	2
Other investments	7,378,198	5,215,273	7,378,198	5,215,273
	7,378,198	5,215,273	7,378,200	5,215,275

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife LWS Limited and are included at cost. Further information is in note 24.

Notes to the Financial Statements

12 Investments (continued)

Other investments consist of the investment portfolio which is invested as follows:

	2023		2022	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	383,484	72.4	352,851	74.7
- Bonds	60,285	11.4	46,065	9.8
- Alternatives	43,766	8.2	48,671	10.3
- Cash	42,392	8.0	24,663	5.2
	<u>529,927</u>	<u>100</u>	<u>472,250</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,365,595	63.4	2,117,605	61.3
- Bonds	712,290	19.1	679,368	19.7
- Alternatives	340,022	9.1	431,873	12.5
- Cash	313,591	8.4	224,443	6.5
	<u>3,731,498</u>	<u>100</u>	<u>3,453,289</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	3,116,773	100	1,289,734	100
	<u>3,116,773</u>	<u>100</u>	<u>1,289,734</u>	<u>100</u>
Total	<u>7,378,197</u>		<u>5,215,273</u>	

13 Debtors

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	6,278,075	5,912,723	6,278,075	5,912,725
Other debtors	96,337	34,260	96,337	34,260
Prepayments	153,592	213,844	153,592	213,844
Other taxation & social security	28,691	5,723	28,691	5,723
	<u>6,556,695</u>	<u>6,166,550</u>	<u>6,556,878</u>	<u>6,166,735</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

14 Creditors: amounts falling due within one year – group and company.

	2023 £	2022 £
Trade creditors	1,416,501	564,115
Other taxation and social security	159,643	135,646
Other creditors	185,996	252,099
Accruals	729,595	2,668,839
Deferred income	1,241,626	970,535
	<u>3,733,362</u>	<u>4,591,234</u>

Deferred income is analysed as follows:

	2023 £	2022 £
Balance at 1 January	970,535	750,158
Amount released to incoming resources	(970,535)	(750,158)
Amount deferred in the year	1,241,626	970,535
Balance at 31 December	<u>1,241,626</u>	<u>970,535</u>

15 Financial instruments

	2023 £	2022 £
Financial assets measured at amortised cost	6,278,075	5,912,725
Financial liabilities measured at amortised cost	1,416,501	564,115
Financial assets at fair value	7,378,198	5,216,093

Notes to the Financial Statements

16 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2023	resources	expended	transfers	2023
	£	£	£	£	£
Permanent endowment funds:					
Harapan Fund	3,130,510	42,566	(25,865)	262,328	3,409,539
Sundry Funds	473,071	8,934	(4,638)	53,383	530,750
Total	3,603,581	51,500	(30,503)	315,711	3,940,289

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	-
Gain on revaluation of investments	315,711
Total	315,711

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

16 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2023

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,493,973	-	2,493,973	31,754	-	31,754	173,803	-	173,803
Unapplied total return	-	636,537	636,537	-	161,732	161,732	-	105,782	105,782
Total	2,493,973	636,537	3,130,510	31,754	161,732	193,486	173,803	105,782	279,585
Movements in the reporting period:									
Exchange gains/losses	(140,662)	-	(140,662)	(741)	-	(741)	-	-	-
Investment return: dividends & interest	-	42,566	42,566	-	3,654	3,654	-	5,280	5,280
Investment return: realised & unrealised gains & (losses)	-	262,328	262,328	-	22,574	22,574	-	31,549	31,549
Less: Investment management costs	-	(25,865)	(25,865)	-	(1,897)	(1,897)	-	(2,740)	(2,740)
Total	(140,662)	279,029	138,367	(741)	24,331	23,590	-	34,089	34,089
Unapplied total return allocated to income	-	140,662	140,662	-	-	-	-	-	-
Net movements in reporting period	-	140,662	140,662	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,353,311	-	2,353,311	31,013	-	31,013	173,803	-	173,803
Unapplied total return	-	1,056,228	1,056,228	-	186,063	186,063	-	139,871	139,871
Total	2,353,311	1,056,228	3,409,539	31,013	186,063	217,076	173,803	139,871	313,674

16 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2022

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,250,563	-	2,250,563	30,280	-	30,280	187,612	-	187,612
Unapplied total return	-	1,349,430	1,349,430	-	171,913	171,913	-	103,890	103,890
Total	2,250,563	1,349,430	3,599,993	30,280	171,913	202,193	187,612	103,890	291,502
Movements in the reporting period:									
Exchange gains/losses	243,410	-	243,410	1,475	-	1,475	(13,809)	-	(13,809)
Investment return: dividends & interest	-	65,533	65,533	-	3,244	3,244	-	4,688	4,688
Investment return: realised & unrealised gains & (losses)	-	(511,383)	(511,383)	-	(11,580)	(11,580)	-	(128)	(128)
Less: Investment management costs	-	(37,181)	(37,181)	-	(1,846)	(1,846)	-	(2,668)	(2,668)
Total	243,410	(483,031)	(239,621)	1,475	(10,182)	(8,707)	(13,809)	1,892	(11,917)
Unapplied total return allocated to income	-	(229,862)	(229,862)	-	-	-	-	-	-
Net movements in reporting period	-	(229,862)	(229,862)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,493,973	-	2,493,973	31,754	-	31,754	173,803	-	173,803
Unapplied total return	-	636,537	636,537	-	161,732	161,732	-	105,782	105,782
Total	2,493,973	636,537	3,130,510	31,754	161,732	193,486	173,803	105,782	279,585

Notes to the Financial Statements

17 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2023*	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2023
	£	£	£	£
Global and Multi-Regional Programmes				
Species	2,246,920	3,250,880	(2,178,163)	3,319,637
Sites	5,284,925	7,364,553	(3,949,372)	8,700,106
Systems	1,870,689	3,122,474	(2,446,500)	2,546,663
Society	410,042	761,148	(839,507)	331,683
Partnership	497,672	843,885	(779,630)	561,927
Science	1,107,857	2,811,178	(2,298,019)	1,621,016
	<u>11,418,105</u>	<u>18,154,118</u>	<u>(12,491,191)</u>	<u>17,081,032</u>
Africa				
Species	556,811	802,101	(996,340)	362,572
Sites	561,800	662,350	(1,016,738)	207,412
Systems	184,916	425,288	(510,746)	99,458
Society	3,153	45,395	(42,389)	6,159
Partnership	190,815	150,180	(387,294)	(46,299)
Science	116,999	199,632	(219,713)	96,918
	<u>1,614,494</u>	<u>2,284,946</u>	<u>(3,173,220)</u>	<u>726,220</u>
Americas				
Species	177,246	1,223,608	(986,993)	413,861
Sites	388,318	1,874,483	(1,343,393)	919,408
Systems	69,715	704,022	(510,657)	263,080
Society	16,387	256,574	(263,754)	9,207
Partnership	(77,842)	87,495	(86,318)	(76,665)
Science	82,841	1,290,207	(1,324,539)	48,509
	<u>656,665</u>	<u>5,436,389</u>	<u>(4,515,654)</u>	<u>1,577,400</u>
Asia				
Species	1,232,732	627,588	(653,918)	1,206,402
Sites	794,336	463,113	(566,040)	691,409
Systems	446,146	152,449	(140,925)	457,670
Society	356,654	90,458	(79,913)	367,199
Partnership	83,359	1,868	(8,327)	76,900
Science	1,866,585	552,885	(503,467)	1,916,003
	<u>4,779,812</u>	<u>1,888,361</u>	<u>(1,952,590)</u>	<u>4,715,583</u>
Europe & Central Asia				
Species	77,788	166,575	(182,104)	62,259
Sites	81,646	301,764	(295,597)	87,813
Systems	155,079	362,944	(411,719)	106,304
Society	463,217	2,010,615	(1,613,729)	860,103
Partnership	267,154	-	(210,300)	56,854
Science	47,302	199,104	(175,159)	71,247
	<u>1,092,186</u>	<u>3,041,002</u>	<u>(2,888,608)</u>	<u>1,244,580</u>
Middle East				
Species	15,164	(37,531)	30,669	8,302
Sites	23,536	97,537	(106,980)	14,093
Systems	20	5,368	(5,370)	18
Society	20	5,368	(5,370)	18
Partnership	-	-	-	-
Science	2,527	511	(1,756)	1,282
	<u>41,267</u>	<u>71,253</u>	<u>(88,807)</u>	<u>23,713</u>
Pacific				
Species	592,791	468,686	(672,962)	388,515
Sites	102,198	67,654	(149,997)	19,855
Systems	55,849	46,211	(85,041)	17,019
Society	9,500	24,767	(20,086)	14,181
Partnership	5,981	7,917	(9,321)	4,577
Science	201,381	227,377	(255,530)	173,228
	<u>967,700</u>	<u>842,612</u>	<u>(1,192,937)</u>	<u>617,375</u>
BirdLife total	<u>20,570,229</u>	<u>31,718,681</u>	<u>(26,303,007)</u>	<u>25,985,903</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 13.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

Following a review of subscription income, a prior year adjustment was made that reduces the restricted balance at 1st January 2023 by £755,272 to £20,570,229.

Notes to the Financial Statements

18 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2023 Total £	Tangible fixed assets £	Investments £	Net current assets £	2022 Total £
Endowment funds								
Helmut Sick Fund	-	217,077	-	217,077	-	193,486	-	193,486
Sumatra Fund	-	313,673	-	313,673	-	279,585	-	279,585
Harapan Fund	-	3,409,539	-	3,409,539	-	3,130,510	-	3,130,510
Restricted funds	-	3,116,773	22,869,130	25,985,903	-	1,289,734	20,035,767	21,325,501
Unrestricted funds	<u>1,214,838</u>	<u>321,136</u>	<u>1,645,304</u>	3,181,278	<u>1,299,501</u>	<u>321,958</u>	<u>995,227</u>	2,616,686
	<u>1,214,838</u>	<u>7,378,198</u>	<u>24,514,434</u>	<u>33,107,470</u>	<u>1,299,501</u>	<u>5,215,273</u>	<u>21,030,994</u>	<u>27,545,768</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife LWS Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife LWS Limited

Included within unrestricted funds, the trustees have chosen to designate £156,563 in 2023 for the CEO Fund.

Notes to the Financial Statements

19 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £704,991 (2022: £788,723). Pension contributions payable to the funds at the year-end were £Nil (2022: £Nil).

20 Indemnity insurance

An indemnity insurance premium amounting to £4,321 (2022: £3,961) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

21 Reconciliation of changes in resources to net cash flow from operating activities

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	6,316,975	7,966,420
Adjustments for:		
Depreciation on tangible fixed assets	178,457	120,998
Losses on disposal of tangible fixed assets	3,678	87,118
(Increase)/Decrease in debtors	(390,145)	(1,263,737)
Increase/(Decrease) in creditors	(857,873)	1,203,263
Loss/(Gain) on investments	(335,063)	387,590
Net cash inflow/(outflow) from operating activities	<u>4,916,029</u>	<u>8,501,652</u>

22 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2023	2022
	£	£
Net funds, being cash at bank and in hand, at 1 January	18,700,405	10,999,960
Increase/(Decrease) in cash in the year	<u>2,990,696</u>	<u>7,700,445</u>
Net funds, being cash at bank and in hand, at 31 December	<u>21,691,101</u>	<u>18,700,405</u>

23 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2023	2022
	£	£
Commitments expiring within one year	259,407	260,666
Commitments expiring in 2 – 5 years	166,512	313,449
Commitments expiring after 5 years	-	-

Of the above commitments £230,780 (2022: £346,170) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

Notes to the Financial Statements

24 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 25. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2023, but changed its name on 4 December 2023 to BirdLife LWS Limited. The net assets of BirdLife LWS Limited at the year-end were £2.

25 BirdLife International branches

Stichting BirdLife Europe is a registered entity in the Netherlands. It comprises activities of the Secretariat's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe the majority of which are employees of BirdLife International.

Ippan Shadan Houjin BirdLife International Tokyo is an association registered in Japan. It is controlled by a Board comprising of the majority of staff of BirdLife International. Senior staff are employed by BirdLife International.

BirdLife International (Asia) Limited is a registered company limited by guarantee and a charity in Singapore. The majority of the Board are staff of BirdLife International.

BirdLife International is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	1,835,743	468,966
Ippan Shadan Houjin BirdLife International Tokyo	1,575,946	3,899,156
BirdLife International (Asia) Limited	667,082	(2,194,971)
BirdLife International (Kenya)	1,060,325	427,405

26 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation. Its name was changed in 2021 to Friends of BirdLife International Inc.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

27 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 48 to 52 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

Contributions from BirdLife Partners

Country/Territory	Partner	2023			2022		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,211	-	2,211	2,488	-	2,488
Australia*	BirdLife Australia	9,151	-	9,151	9,290	-	9,290
Austria	BirdLife Austria	5,477	3,455	8,932	7,481	3,381	10,862
Bahamas	Bahamas National Trust (BNT)	1,804	-	1,804	1,847	-	1,847
Belgium*	Natuurpunt	73,148	11,023	84,171	81,556	-	81,556
Belgium	Natagora	8,763	-	8,763	20,734	-	20,734
Belize*	Belize Audubon Society (BAS)	395	-	395	411	-	411
Bhutan	Royal Society for the Protection of Nature (RSPN)	502	-	502	461	-	461
Bolivia*	Asociación Civil Armonía (ACA)	392	-	392	461	-	461
Botswana	BirdLife Botswana (BLB)	405	-	405	402	-	402
Brazil	SAVE Brasil	405	-	405	372	-	372
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	2,229	7,260	9,489	705	438,764	439,469
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	801	-	801	743	-	743
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	-	-	-	374	-	374
Cambodia	Nature Life Cambodia	417	-	417	433	-	433
Canada	Nature Canada (NC)	3,138	-	3,138	3,034	-	3,034
Canada*	Bird Studies Canada (BSC)	6,143	27,512	33,655	5,931	-	5,931
Cape Verde	Biosfera	417	-	417	380	-	380
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	-	-	-	(369)	-	(369)
Colombia	Asociación Calidris	862	-	862	365	-	365
Cook Islands	Te Ipukarea Society (TIS)	410	-	410	380	-	380
Croatia	Association BIOM	1,386	-	1,386	633	9,066	9,699
Cyprus	BirdLife Cyprus	1,231	-	1,231	675	4,227	4,901
Czechia	Czech Society for Ornithology (CSO)	5,677	8,980	14,657	4,661	-	4,661
Denmark	Dansk Ornitologisk Forening (DOF)	23,794	-	23,794	16,818	-	16,818
Dominican Republic	Grupo Jaragua	405	-	405	396	-	396
Ecuador	Aves y Conservación	392	-	392	-	-	-
Egypt	Nature Conservation Egypt (NCE)	405	-	405	415	-	415
Estonia	Eesti Ornitoloogiuühing (EOU)	1,461	-	1,461	755	-	755
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	389	5,817	6,206	416	-	416
Faroe Islands	Faroese Ornithological Society	400	-	400	-	-	-
Falkland Islands	Falklands Conservation	404	-	404	380	-	380
Fiji*	Nature Fiji-Mareqeti Viti	395	-	395	418	-	418
Finland*	BirdLife Suomi–Finland	23,714	2,159	25,873	17,933	2,113	20,046
France	Ligue pour la Protection des Oiseaux (LPO)	60,780	79,345	140,125	59,454	-	59,454
French Polynesia	Societe' d'Ornithologie de Polynesie "Manu"	406	-	406	380	-	380
Georgia	Society for Nature Conservation (SABUKO)	417	-	417	380	-	380
Germany	Nature and Biodiversity Conservation Union (NABU)	117,915	106,796	224,711	157,607	73,229	230,836
Ghana	Ghana Wildlife Society (GWS)	405	-	405	374	-	374
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	404	-	404	380	-	380

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Greece	Hellenic Ornithological Society (HOS)	1,875	-	1,875	1,342	-	1,342
Guinea	Guinee-Ecologie	405	-	405	374	-	374
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,509	-	1,509	1,438	-	1,438
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	6,052	2,591	8,643	5,208	2,530	7,738
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	935	-	935	880	-	880
India	Bombay Natural History Society (BNHS)	2,979	-	2,979	3,409	-	3,409
Indonesia*	Burung Indonesia	405	-	405	402	-	402
Ireland	BirdWatch Ireland	5,880	-	5,880	3,432	-	3,432
Italy	Lega Italiana Protezione Uccelli (LIPU)	25,753	8,818	34,571	23,332	8,432	31,764
Japan	Wild Bird Society of Japan (WBSJ)	1,647	-	1,647	1,520	-	1,520
Jordan*	Royal Society for the Conservation of Nature (RSCN)	417	-	417	415	-	415
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	405	-	405	380	-	380
Kenya	Nature Kenya (EANHS)	389	-	389	374	2,551	2,925
Latvia	Latvijas Ornitologijas Biedriba (LOB)	946	-	946	659	-	659
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	405	-	405	380	-	380
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	941	-	941	1,084	-	1,084
Lithuania	Lithuanian Ornithological Society (LOD)	1,434	-	1,434	652	-	652
Luxembourg	natur&emwelt a.s.b.l	5,560	-	5,560	4,893	-	4,893
North Macedonia	Macedonian Ecological Society (MES)	406	-	406	380	-	380
Madagascar	Asity Madagascar	391	-	391	416	-	416
Malawi	Wildlife and Environmental Society of Malawi (WESM)	777	-	777	-	-	-
Malaysia	Malaysian Nature Society (MNS)	1,301	-	1,301	1,292	-	1,292
Malta	BirdLife Malta	1,042	-	1,042	1,557	38,282	39,839
Mauritania	Nature Mauritanie	500	-	500	(369)	-	(369)
Mauritius*	Mauritian Wildlife Foundation	392	-	392	380	-	380
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	417	14,462	14,879	380	832	1,212
Morocco*	GREPOM/BirdLife Morocco	-	-	-	456	-	456
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	394	-	394	380	-	380
Nepal*	Bird Conservation Nepal (BCN)	730	-	730	679	-	679
Netherlands	Vogelbescherming Nederland (VBN)	163,019	91,539	254,558	141,531	223,012	364,543
Nigeria	Nigerian Conservation Foundation (NCF)	2,294	-	2,294	1,229	-	1,229
Norway*	Norsk Ornitologisk Forening (NOF)	8,585	-	8,585	7,944	-	7,944
Palau	Palau Conservation Society (PCS)	389	-	389	380	-	380
State of Palestine*	Palestine Wildlife Society (PWLS)	-	-	-	462	-	462
Panama	Sociedad Audubon de Panama (PAS)	395	-	395	369	-	369
Paraguay	Guyra Paraguay (GP)	810	-	810	922	-	922
Peru	ECOAN	376	-	376	-	-	-
Philippines	Haribon Foundation (HF)	376	-	376	421	-	421

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Poland	Polish Society for the Protection of Birds (OTOP)	1,679	-	1,679	1,624	-	1,624
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	4,148	-	4,148	2,001	-	2,001
Romania	Romanian Ornithological Society (SOR)	714	-	714	(3,530)	-	(3,530)
Senegal	Nature-Communautés-Développement (NCD)	400	-	400	413	-	413
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	405	-	405	658	-	658
Seychelles	Nature Seychelles	400	-	400	380	-	380
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	466	-	466	463	-	463
Singapore	Nature Society (Singapore)	882	-	882	813	-	813
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	1,415	-	1,415	800	832	1,632
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	3,575	-	3,575	791	-	791
South Africa	BirdLife South Africa (BLSA)	887	-	887	905	-	905
Spain	Sociedad Española de Ornitología (SEO)	20,930	-	20,930	12,526	(877)	11,649
Sri Lanka	Field Ornithology Group of Sri Lanka (FOGSL)	361	-	361	416	-	416
Sweden	Sveriges Ornitologiska Förening (SOF)	21,006	5,182	26,188	19,497	5,712	25,209
Switzerland	Schweizer Vogelschutz (SVS)	66,095	21,591	87,686	53,329	21,133	74,462
Thailand	Bird Conservation Society of Thailand (BCST)	395	-	395	402	-	402
Tanzania	Nature Tanzania	389	-	389	-	-	-
Tunisia	Association Les Amis des Oiseaux (AAO)	392	-	392	417	-	417
Turkey	Doga Dernegi	410	-	410	376	-	376
Uganda	Nature Uganda (NU)	400	-	400	433	-	433
UK*	Royal Society for the Protection of Birds (RSPB)	356,183	1,216,416	1,572,599	450,351	490,983	941,334
Uruguay	Aves Uruguay (GUPECA)	395	-	395	463	-	463
USA	American Bird Conservancy (ABC)	6,478	64,702	71,180	6,058	54,235	60,293
USA	National Audubon Society	117,655	111,474	229,129	124,694	115,517	240,212
Zambia	BirdWatch Zambia	417	-	417	380	-	380
Zimbabwe	BirdLife Zimbabwe (BLZ)	400	8,531	8,931	380	-	380
		<u>1,204,858</u>	<u>1,797,653</u>	<u>3,002,511</u>	<u>1,283,577</u>	<u>1,493,954</u>	<u>2,777,531</u>

*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	999,115
Other Income from Partners	<u>2,003,397</u>
Total	<u>3,002,511</u>

Payments to BirdLife Partners		2023	2022
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	247,476	209,869
Armenia	Foundation for the Preservation of Wildlife and Cultural Assets (FPWC)	7,373	-
Australia*	BirdLife Australia	10,674	-
Austria	BirdLife Austria	-	1,724
Belgium*	Natuurpunt	77,300	1,724
Belgium	Natagora	-	2,011
Bolivia*	Asociación Civil Armonía (ACA)	67,785	244,844
Botswana	BirdLife Botswana (BLB)	6,967	7,013
Brazil	SAVE Brazil	285,032	264,998
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	18,194	174
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	7,930	-
Cabo Verde	Biosfera I	-	91,197
Cambodia	Nature Life Cambodia	245,351	323,138
Canada*	Bird Studies Canada	-	2,519
Colombia	Asociación Calidris	89,790	169,363
Cook Islands	Te Ipukarea Society (TIS)	-	7,623
Croatia	Association BIOM	18,934	53,416
Cyprus	BirdLife Cyprus	59,765	174,239
Czechia	Czech Society for Ornithology (CSO)	19,433	10,660
Denmark	Dansk Ornitologisk Forening (DOF)	-	27,062
Ecuador	Aves y Conservacion (CECIA)	109,380	101,878
Ecuador	Fundación de Conservación Jocotoco	48,321	-
Egypt	Nature Conservation Egypt (NCE)	83,390	120,415
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	9,268	4,389
Fiji*	Nature Fiji-Mareqeti Viti	118,151	4,025
Finland*	BirdLife Suomi-Finland	-	7,723
France	Ligue pour La Protection des Oiseaux (LPO)	36,956	43,280
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	132,564	74,879
Georgia	SABUKO - Society for Nature Conservation	14,861	717,172
Germany	Nature and Biodiversity Conservation Union (NABU)	112,949	98,654
Ghana	Ghana Wildlife Society (GWS)	865	-
Greece	Hellenic Ornithological Society (HOS)	35,884	140,531
Guinea	Guinee Ecologie	119,868	5,914
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	-	11,352
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	-	2,011
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	-	27,061
India	Bombay Natural History Society (BNHS)	37,642	38,853
Indonesia*	Burung Indonesia	362,402	551,857
Iraq	Nature Iraq	-	6,057
Ireland	BirdWatch Ireland	25,965	1,724
Italy	Lega Italiana Protezione Uccelli (LIPU)	115,011	128,758
Jordan*	Royal Society for the Conservation of Nature (RSCN)	4,998	148,161
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	22,013	10,665
Kenya	Nature Kenya (EANHS)	103,566	53,899
Latvia	Latvia Ornithological Society (LOB)	13,160	12,210
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	41,243	19,121
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	-	316,607
North Macedonia	Macedonian Ecological Society (MES)	-	2,351
Madagascar	Asity Madagascar	641,267	207,551
Malawi	Wildlife and Environmental Society of Malawi (WESM)	87,408	8,410
Malaysia	Malaysian Nature Society (MNS)	60,337	60,794
Malta	BirdLife Malta	35,637	39,819
Mauritania	Nature Mauritanie	865	5,242
Mauritius*	Mauritian Wildlife Foundation	17,730	-
Mexico	Pronatura Sur, A.C.	50,811	-
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	9,015	13,423
Morocco*	GREPOM/BirdLife Morocco	22,377	33,517
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	13,195	5,051
Nepal*	Bird Conservation Nepal	-	4,829
Netherlands	Vogelbescherming Nederland (VBN)	4,509	6,035
Nigeria	Nigerian Conservation Foundation (NCF)	37,626	147,142
State of Palestine*	Palestine Wildlife Society (PWLS)	21,390	2,390

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Payments to BirdLife Partners (Continued)

Country/Territory	Partner	2023	2022
		£	£
Paraguay	Guyra Paraguay (GP)	170,079	267,092
Palau	Palau Conservation Society (PCS)	31,381	-
Panama	Sociedad Audubon de Panama (PAS)	-	2,240
Peru	Asociación Ecosistemas Andinos (ECOAN)	50,138	90,881
Philippines	Haribon Foundation (HF)	31,434	7,376
Poland	Polish Society for the Protection of Birds (OTOP)	133,583	113,811
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	5,790	21,579
Rwanda	Nature Rwanda	39,295	-
Senegal	Nature-Communautés-Développement (NCD)	56,882	44,632
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	36,269	135,487
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	865	315,927
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	-	1,724
Slovenia	Društvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	47,721	35,548
South Africa	BirdLife South Africa (BLSA)	217,168	286,920
Spain	Sociedad Española de Ornitología (SEO)	192,499	62,245
Sweden	Sveriges Ornitologiska Förening (SOF)	-	8,621
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	21,771	30,701
Tanzania	Nature Tanzania	67,477	55,304
Thailand	Bird Conservation Society of Thailand	45,721	37,653
Tunisia	Association "Les Amis des Oiseaux"	-	43,624
Turkey	Doga Dernegi	51,243	81,504
Uganda	Nature Uganda (NU)	16,611	31,512
UK*	Royal Society for the Protection of Birds (RSPB)	628,075	739,518
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	68,371	55,955
Uruguay	Aves Uruguay	36,722	8,425
USA	American Bird Conservancy (ABC)	901,772	1,046,464
USA	National Audubon Society	1,096,181	2,307,484
Zambia	BirdWatch Zambia	8,237	10,608
Zimbabwe	BirdLife Zimbabwe (BLZ)	73,147	30,249
		7,741,060	10,648,408

*Partner organisations that had representatives on the board of directors of BirdLife International during 2023. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

Notes to the Financial Statements

28 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2022 £
Income and endowments from:					
<i>Donations and legacies</i>					
Partner membership contributions	26	862,145	-	-	862,145
Subscriptions		264,142	-	-	264,142
Other donations and legacies		1,112,533	2,040,229	-	3,152,762
<i>Other trading activities</i>					
Event income		3,675	2,595,556	-	2,599,231
Trading activities		7,303	-	-	7,303
Income from investments	4	18,412	2,563	73,465	94,440
<i>Income from charitable activities</i>					
Partner organisations	26	421,432	1,493,954	-	1,915,386
Governmental institutions		367,292	4,530,434	-	4,897,726
Trusts and foundations		404,496	21,932,830	-	22,337,326
Corporations		-	4,067,852	-	4,067,852
Other income		7,550	58,485	-	66,035
Total income	27	3,468,980	36,721,903	73,465	40,264,348
Resources expended:					
Expenditure on raising funds	5	1,264,908	605,297	41,695	1,911,900
<i>Expenditure on charitable activities</i>					
Species	5	459,095	6,807,664	-	7,266,758
Sites		489,952	7,047,294	-	7,537,246
Systems		318,190	3,760,480	-	4,078,670
Society		220,751	3,061,077	-	3,281,828
Partnership		195,942	2,437,192	-	2,633,134
Science		252,368	5,244,073	-	5,496,441
Total Resources Expended	5	3,201,206	28,963,076	41,695	32,205,977
Net gains on investments	15	-	-	(292,015)	(292,015)
Net income / (expenditure) before		267,774	7,758,826	(260,245)	7,766,356
Transfers between funds	15	-	229,862	(229,862)	-
Net movement in funds		267,774	7,988,688	(490,107)	7,766,356
Total funds brought forward	15	2,348,912	12,581,540	4,093,687	19,024,139
Total funds carried forward		2,616,686	20,570,228	3,603,580	26,790,495

29 Capital commitments

Commitments for capital expenditure as at 31 December 2023 not provided for in the accounts was £Nil (2022 £Nil)

In 100 years of our history, we've never needed your help more.

This decade is a tipping point for nature; it's now or never for tackling biodiversity loss and climate change. With nations' governments coming together on commitments including protecting and managing 30% of the Earth's land, freshwater and ocean by 2030, we have an opportunity we can't afford to miss.

Become a member

Join with us to make a difference, now and for our planet's future. By becoming a member of BirdLife, your support will help us make sure garden birdsong stays common. It will stop threatened species like Andean Condors disappearing from our world. It will save landscapes that store carbon and shelter thousands of birds, animals and people. And it will speed up the changeover to renewable energy and kinder ways of living. It's only with your support that we'll be able to protect the world we share.

To learn more about becoming a member please email membership@birdlife.org or telephone +44 (0)1223 747524.

Support an area of our work

At BirdLife International, we have the local roots, global network, experience and knowledge to sustainably protect the natural world and rebalance human impact. We're making progress every day. But with the help of philanthropists, foundations and corporations worldwide, we can do more, and we can do it faster.

To learn more how you can support our work, please e-mail fundraising@birdlife.org or telephone +44 (0)1223 747524.

More information can also be found online at www.birdlife.org

Leave us a gift in your will

Gifts left to BirdLife have been crucial in helping us accelerate our work in areas of priority. We will invest your legacy wisely so you can be certain it will help us make a real difference for birds, nature and people.

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime.

For more information on how to write BirdLife into your will please e-mail legacies@birdlife.org or telephone +44 (0)1223 747524.

More information can also be found online at <https://www.birdlife.org/legacies/>

Accounts



BirdLife International

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the Financial Statements for the year ended
31 December 2022

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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A message from our Chair



I was really delighted to be elected as Chair of BirdLife International's Global Council during the Global Partnership Meeting and 100th anniversary celebrations held in Cambridge and London in September. This is a very fond return to BirdLife for me as I first joined the International Council for Bird Preservation (ICBP), BirdLife's previous incarnation, in 1986, helping to transform the ICBP into the BirdLife International Partnership and then becoming the CEO from 1996 to 2009.

And what an exciting year to re-join as our global Partners and staff came together for the global partnership meeting, partnership fair and 100th anniversary celebrations.

I was especially pleased to participate in the Partnership's adoption of the new ten-year BirdLife Strategy 2023-2032. Focused on our foundational core of birds, science and our unique partnership model, and implemented through our four pillars of species, sites, systems and society, BirdLife is positioned as never before to tackle the twin crises of biodiversity loss and climate change.

Our worldclass research, global community of national Partners and unique ability to collaborate at local, national and international scales, enables BirdLife to deliver extraordinary impact for the benefit of birds, wider biodiversity and people. Increasingly, we can provide system-wide solutions to unsustainable land-use, habitat destruction and abusive marine and fisheries practices; we have stepped up to the existential challenges all of these forces represent in ways that truly give me hope.

I look forward to working with my colleagues on the Global Council to further strengthen BirdLife's governance and conservation effectiveness in the years ahead.

Dr Mike Rands
Chair, BirdLife Council

A message from our CEO



2022 has truly been a seminal year for the BirdLife Partnership. As Mike mentions, we celebrated our 100th birthday in the course of holding our global partnership meeting along with a partnership fair, a multitude of seminars and workshops and a gala anniversary dinner. The diversity and energy of our global family

has never been so evident.

With a dynamic new 10-year strategy, a new organisational structure and a laser focus on birds, nature and climate, we are truly perched to build on the many successes and innovations we have had over the past 12 months and even 12 years.

Although they are too numerous to comprehensively capture in this brief introduction, let me cite a few so illustrative of our unique approach and capacity.

I was particularly gratified by the establishment of the Luc Hoffmann Flyway Fund (LHFF) with a kick-off \$5 million grant announced by his son Andre at our gala dinner. We launched our multibillion-dollar East Asian Australasian Flyways Initiative with the Asian Development Bank to help preserve and restore its critical sites and species while strengthening climate resilience. We are putting the finishing touches on a similar pan-continental Americas Flyways Initiative with our colleagues at Audubon and the Development Bank of Latin America. The LHFF and these two innovative initiatives bringing together innovative conservation financing with our world class science identifying the critical sites to save for these two important migratory "superhighways" are proof positive of BirdLife's increasing stepped-up, systemic approach to the nature and climate crises we and our birds face.

Our 1 Planet 1 Right campaign, launched in 2020 with our Spanish partners SEO/BirdLife, helped ensure that the universal human right to a healthy planet was recognised by the United Nations General Assembly in a resounding majority with no negative votes. This will strengthen nature protection around the world, and new legal action is already underway by different worldwide stakeholders citing this right as they fight unbridled development and unsustainable practices.

Also on the ground, BirdLife's diverse advances include saving species with more than 726 globally threatened bird species benefiting. We have worked on over 4,000 critical Important Bird & Biodiversity areas around the planet, many located along one of the 9 global flyways we focus on. From our successes in reducing seabird bycatch in many important fisheries by up to 95% to our science leading to the establishment of an enormous and important new Marine Protected Area in the North Atlantic called NACES (North Atlantic Current and Evlanov Sea-Basin) which is the size of France - BirdLife consistently punches above its weight. Our seminal Red List work included two completed updates: with 290 Threatened Species Forum topics discussed on new web platform resulting in 271 decisions and 670 updated assessments published or approved for publication by IUCN. Our State of the World's Birds report provided critical context and background to these updates.

And at 2022's two important COPs, (The Conference of the Parties on Climate and Biodiversity), our important collaborations and science led to the Climate COP embracing and citing nature protection and restoration as an essential element in the fight against climate change, and likewise the Nature COP setting ambitious targets, including recognition of the links between climate and nature. These were ground-breaking advances.

As I said, this is but a thumbnail of the achievements and work accomplished over 2022. From strengthening ourselves through a new ERP (enterprise resource planning) system and a new 5-year business plan, to mobilising over \$5 million to strengthen our global partners, we are more robust and ambitious than ever before.

Our core BirdLife teams and our extraordinary partners have worked tirelessly and urgently with sometimes limited resources to meet the existential crises of our time and it has been a privilege to help lead their efforts.

Post my departure as CEO, I look forward to continuing to support BirdLife in the future through collaboration with Conservation International

Patricia Zurita
CEO

Trustees' Report

Introduction

Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2022 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 115 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the purpose and work of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 119 BirdLife Partners worldwide (as at the end of 2022).

BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

BirdLife is widely recognised as the world leader in bird conservation. Rigorous science informed by practical feedback from projects on the ground in important sites and habitats enables us to implement successful conservation programmes for birds and all nature. Our actions are providing both practical and sustainable solutions significantly benefiting nature and people.

Why does BirdLife exist?

BirdLife's Vision is to see a world where nature and people live in greater harmony, more equitably and sustainably.

BirdLife's Mission is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

How does the Partnership work?

Three strands run through all BirdLife's work: partnership, science and action.

BirdLife itself is a unique Partnership of national, membership-based conservation organisations in 115 countries and territories across the world.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional, or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Secretariat.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into Regional groups for the purposes of planning and implementing regional programmes. Every four years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in the UK in September 2022, when BirdLife also celebrated its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Secretariat** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

Objectives and Activities

BirdLife's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

BirdLife's Strategy 2013-2022

BirdLife's Strategy has four pillars – Save Species, Conserve Sites and Habitats, Encourage Ecological Sustainability and Empower People for Positive Change – which taken together constitute BirdLife's approach to conservation.

Each strategic pillar comprises two to three strategic objectives. The Strategy directly supports the commitment of the world's governments to take urgent and effective action to halt the loss of biodiversity, and to deliver on the 20 Aichi biodiversity targets.

BirdLife's Strategic Objectives in Summary

Pillar 1 – Save Species

1.1 Prevent extinctions

1.2 Keep common birds common

Pillar 2 – Conserve Sites and Habitats

2.1 Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity

2.2 Promote resilient ecological networks

Pillar 3 – Encourage Ecological Sustainability

3.1 Demonstrate and advocate nature's values

3.2 Promote policies that support sustainability

Pillar 4 – Empower People for Positive Change

4.1 Catalyse support for nature

4.2 Promote local conservation action

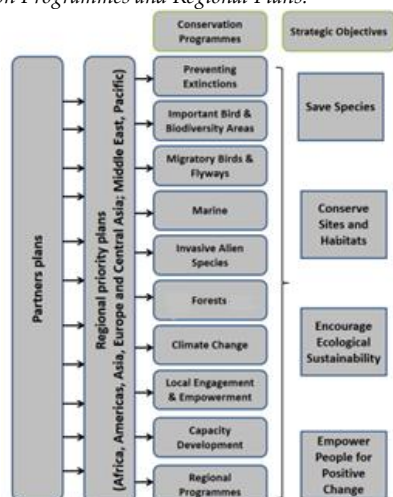
4.3 Strengthen the global BirdLife Partnership

Conservation Programmes to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

Nine Global Conservation Programmes have been developed since the adoption of the last strategy and are in place for the period 2013-2022.

The diagram below shows the relationship between the BirdLife Strategy, Conservation Programmes and Regional Plans.



These Global and Region-specific Conservation Programmes help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources. The Programmes promote coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

Over the past 10 years the BirdLife Partnership has worked to the strategy agreed by the Partnership in 2013, we have protected species, conserved sites and habitats, pushed for environmental sustainability and worked with people towards our vision of a "world rich in biodiversity with people and nature living in harmony, equitably and sustainably". Progress was reported on in 2016 through Making a Difference 1 and again in 2018 at the BirdLife Global Partnership Meeting.

Making a Difference 2 published for our 100th anniversary celebrations, reports back on some of our remarkable achievements over the past decade. These include overarching achievements in science and policy, our success in saving species from extinction and important sites under threat, our progress in the marine realm and for forests, and the progress we have made as a Partnership in building a grassroots civil society movement with independent local legitimacy across the world.

As the world lurches from one environmental crisis to another, and the challenges seem undiminished, we are sure readers of this report will find it heartening to see the differences BirdLife has made, which are just a fraction of the achievements over the past decade that we can be proud of. The full document can be found on our website.

The Global and Region-specific Conservation Programmes are a planning, communications and fundraising tool. They are not intended to cover all of BirdLife's work comprehensively. Thus, additional activities will be identified and undertaken regionally and globally to ensure effective delivery of the BirdLife Strategy.

The new strategy covering 2023 to 2033 was formally adopted at the Global Partnership meeting in September 2022. It includes four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership).

The Secretariat has decided to organise its resources (people and money) around six conservation programmes (Preventing Extinctions, Forests, Flyways, Marine, Agriculture and Climate Change), seven functional plans (linked to the foundations / pillars of the Strategy - Science, Network and Capacity Development, Policy, Financing Nature, Business and Biodiversity, Communications and Fundraising) all supported by a Business Plan.

Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers [For the Partnership and Secretariat]

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jane Fenton (UK)

BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2022 and up to the date of signing of these financial statements:

Current Council Members and Trustees**Chair:**

Dr Mike Rands (UK) (appointed Sep 2022)

Treasurer:

Martin Birch (UK) (appointed May 2022)

Other Council Members:**Africa**

Khadija Bourass (Morocco) (appointed Sep 2022)

Sheku Kamara (Sierra Leone) (appointed Sep 2022)

Dr. Vikash Tatayah (Mauritius) (appointed Sep 2022)

Asia

Dian Agista (Indonesia) (appointed Sep 2022)

Ishana Thapa (Nepal) (appointed Sep 2022)

Americas

Andrew Couturier (Canada)

Amanda Acosta (Belize)

Rodrigo. W. Soria-Auza (Bolivia) (appointed Sep 2022)

Europe & Central Asia

Lieven De Schamphelaere (Belgium) (appointed Sep 2022)

Kjetil Aadne Solbakken (Norway) (appointed Sep 2022)

Mika Asikainen (Finland) (appointed Dec 2022)

Middle East

Fadi Naim Naser (Jordan) (appointed Sep 2022)

Imad F. Atrash (State of Palestine) (appointed Dec 2022)

Pacific

Nunia Thomas (Fiji) (appointed Sep 2022)

Samantha Vine (Australia) (appointed Sep 2022)

Co-opted members

Alfred Chandler III (USA)

Beccy Speight (UK)

John Gregory (UK) (appointed Dec 2022)

Christie Constantine (USA) (appointed Dec 2022)

Previous Council Members and Trustees

Chair

Bráulio Ferreira De Souza Dias (Brazil) (resigned Sep 2022)

Africa

Muhtari Aminu-Kano (Nigeria) (resigned Sep 2022)

Achilles Byaruhanga (Uganda) (resigned Sep 2022)

Claudia Feltrup-Azafzaf (Tunisia) (resigned Sep 2022)

Americas

Rosabel Miro (Panama) (resigned Sep 2022)

Middle East

Assad Adel Serhal (Lebanon) (resigned Sep 2022)

Secretary (non-voting member of Council)

Patricia Zurita (CEO) (resigned Sep 2022)

Asia

Sarath Kotagama (Sri Lanka) (resigned Sep 2022)

Shawn Lum (Singapore) (resigned Sep 2022)

Europe & Central Asia

Gergő Halmos (Hungary) (resigned Sep 2022)

Vera Voronova (Kazakhstan) (resigned Sep 2022)

Philippe Funcken (Belgium) (resigned Sep 2022)

Pacific

Kevin Hague (New Zealand) (resigned Sep 2022)

Paul Sullivan (Australia) (resigned Sep 2022)

Co-opted members

Mike Clarke (UK) (resigned Sep 2022)

Simon Rye (Norway) (resigned Jul 2023)

BirdLife Advisory Group

The BirdLife Advisory Group is a body of high-level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Secretariat support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

Chair:

John Adams (co-chair)

Piyush Gupta (co-chair)

Other Advisory Group Members:

Geoff Ball

Nathalie Boulle

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera

Sean Dennis

Scott Dresser

Peter Eerdmans

Joe Ellis

Dale Forbes

John Gregory

Pamela Isdell

James Kushlan

Tasso Leventis

Michael Mavrovouniotis (joined Feb 2022)

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Susan Orr

Adam Riley

Deborah Rivel

Mahima Sukhdev

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young

Senior Management of the Secretariat

Chief Executive:

Patricia Zurita (resigned Jul 2023)

Interim Chief Executive:

Martin Harper (appointed Jul 2023) (Formerly Vice President of Regions and Partnership)

Global Directors:

Chief Operating Officer: Helen Bull

Director of Policy: Nina Mikander (appointed Mar 2023)

Science, Policy & Information: Melanie Heath (resigned Oct 2022)

Partnership, Capacity Development & Regions: Julius Arinaitwe (resigned Dec 2022)

Chief Development Officer: E.J. McAdams

Conservation: Richard Grimmett

Communications: Christopher Sands

Chief Scientist: Stuart Butchart

Regional Directors:

Africa: Paul Kariuki Nding'ang'a

Americas: Ian Davidson

Asia: Vinayagan Dharmarajah

Middle East: Ibrahim Khader

Pacific: Margaret West

Europe & Central Asia: Ariel Brunner (appointed Jan 2023)

Representative Director of Tokyo Office: Keiko Suzue

Secretariat Offices

Global Partnership Secretariat and Registered Office:

BirdLife International
The David Attenborough Building,
Pembroke Street, Cambridge, CB2 3QZ
United Kingdom

Office of the Honorary President:
BirdLife International Tokyo
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1 Nihonbashi
Kakigara-cho, Chuo-ku,
Tokyo 103-0014, Japan

Regional Partnership Secretariat Offices:

Africa Partnership Secretariat
Westcom Point Building 6th Floor (Block C)
Mahiga Mairu Avenue off Waiyaki Way
Westlands
Nairobi, Kenya

Americas Partnership Secretariat
Av. República E7-61 y Martin
Carrion Building, Titanium Plaza,
Floor 8, Office 8-2, Zip 170518
Quito, Ecuador

Asia Partnership Secretariat
(Singapore)
354 Tanglin Road, #01-16/17,
Tanglin International Centre,
Singapore 247672

Europe and Central Asia Partnership
Secretariat
c/o Hive5, Cour Saint-Michel 30 B
B-1040, Brussels, Belgium

Middle East Partnership Secretariat
Building 4, Bakr Al-Baw Street,
Dahiat Al-Rasheed, P.O. Box 2295,
Amman 11953, Jordan

Pacific Partnership Secretariat
10 MacGregor Road
Suva, Fiji

Principal Professional Advisers

Principal Bankers & Investment Managers

Barclays Bank PLC
9-11 St Andrews Street
Cambridge CB2 3AA
United Kingdom

Cazenove Capital
1 London Wall Place
London EC2Y 5AU
United Kingdom

Principal Solicitors

Mills & Reeve
Botanic House, 100 Hills Road
Cambridge CB2 1PH
United Kingdom

Baker McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom

Registered Auditors

Crowe U.K. LLP
Chartered Accountants and Registered Auditor
55 Ludgate Hill
London EC4M 7JW
United Kingdom

Principal Pension Advisors

Becketts Financial Services
St Thomas House
St Andrews Business Park
Norwich NR7 0HR
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects

The BirdLife International Secretariat

Structure, Governance and Management

BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Japan, Asia ex-Japan, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Secretariat office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

Governance

Every four years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a Board (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints the Chief Executive to head a decentralised international Secretariat – the BirdLife International staff. The Secretariat co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by those appointed to Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate Committees of Council covering Finance and Risk, Science & Policy, and People, which meet before each Council meeting.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife Chief Executive on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife

Partnership Regional meetings and Rare Bird Club events. Recommendations and advice of the Advisory Group is reviewed and approved by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code, with the help of its questionnaire, and we comply with the code in all material respects. Council is committed to revisiting the principles of the Charity Commission Governance Code on a regular basis.

During the year, BirdLife reviewed its Business Model as part of the preparation of a Secretariat Business Plan which documents how we aim to implement BirdLife's 2023 - 2027 Strategy.

The Secretariat's Business Plan's primary focus is on BirdLife's Secretariat's 5-year priorities through 2023-2027 and is internal to the Secretariat. The Business Plan sets secretariat priorities, covering the Partner network, our finances, fundraising ambition, marketing and communications and wellbeing of staff and volunteers. It sets out the Secretariat's ambition, but it is funding dependent. Going forward, the Business Plan will be used by the Global Leadership Team to measure progress against these five priorities, and will re-visit the plan annually to assess whether we are meeting them and report to Council accordingly.

As part of the review, the Secretariat determined that all subsidiary and regional arrangements continue to serve BirdLife's charitable purpose.

Policies continue to be reviewed on a rolling basis and brought to Council for approval. Recent examples include a revised Financial Crime Policy, and a Diversity Equity & Inclusion Policy. Policies still to be introduced include procurement, sustainability, conflicts of interest, and registers for gifts/hospitality and Trustees' interests.

The Secretariat has also set up a safeguarding team with its UK Partner to review the safeguarding policies, principles and practices and to develop further BirdLife International and its Partners' practices and standards of behaviour in this area.

The results of all whistle-blowers' disclosures and complaints, and subsequent management actions are to be disclosed to Council as a standing agenda item. Council will also consider whether current whistle-blowing arrangements are adequate.

Additional steps were also taken to support communication of information between the Trustees, including preparation of highlights reports on Council meetings in three languages, English, French and Spanish.

Trustees

The Trustees who served during the year are shown on pages 5 and 6.

Management

The Trustees delegate the day to day running of the organisation to the Chief Executive. Strategic issues, documents, and annual work programmes and budgets for the Secretariat are prepared by the management team, for consideration of the Trustees. The management team formally report to the Trustees at least twice a year.

Pay and remuneration

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Management Team is determined and reviewed by the Chief Executive and Director of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Management Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking. The Secretariat have initiated a fair pay project to further strengthen its pay policy. The first stage is job evaluation and development of pay bands; identifying internal disparities along with an initial benchmarking followed by the development of a road map to address any gaps.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 23-25. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Strategic Report

Achievements and Performance

2022 Programme Highlights

The BirdLife Secretariat work plan for 2022 was approved by the BirdLife Council at its 74th Meeting (December 2021). The work was organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The following presents the main achievements in 2022 as presented to the BirdLife Council at its 78th Meeting (June 2023).



Preventing Extinctions

Two Red List updates were completed: 290 Threatened Species Forum topics discussed on new web platform resulting in 271 decisions; 670 updated assessments published or approved for publication by IUCN on Red List.

Surveys of the availability of non-steroidal anti-inflammatory drugs (NSAID), some of which are lethal to vultures (and known to be responsible for the rapid declines in South Asia) were completed in SE Asia completed, finding toxic drugs widely available in Myanmar but not Cambodia; guidance provided on future NSAID surveys and advocacy. New Vulture Support Groups and Vulture Safe Zones (now covering 1 million ha) created in East and southern Africa, and two traders arrested in Guinea Bissau for selling vulture body parts.

Revised Decisions adopted by Convention on International Trade in Endangered Species (CITES) Conference of Parties (COP), attended by BirdLife with coordinated advocacy, side-events and interventions, regarding West African Vultures (trade in body parts) and songbirds worldwide (for cagebird trade), and used to promote implementation and justify new projects in Africa and SE Asia. International trade in White-rumped Shama strictly regulated and in Straw-headed Bulbul banned, through amendments to CITES appendices.

The Wildlife Comeback report (a collaboration between Rewilding Europe, the European Bird Census Council, ZSL and BirdLife International) showed that despite the wider picture of decline in biodiversity across all taxa in Europe, some species are bucking the trend and bouncing back (including European Bison, Dalmatian Pelican, Black Stork and Griffon Vulture). With an understanding of the main reasons for their recovery, the keys to future successes become clear: improved species protection, habitat protection and restoration, conservation action over many years all underpinned by sound laws, long-term funding and brilliant people.

Middelpunt Nature Reserve (South Africa) declared for White-winged Flufftail, with progress towards protection of neighbouring areas, and new project proposed to advance this. Moroccan Northern Bald Ibis population increase continued since 2018 downlisting, with record 175 pairs in 2022.

Patrolling shows zero poaching of Helmeted Hornbills at 'safe havens' in Malaysia, Thailand and Myanmar, and hornbill needs incorporated in site management plans. Important stopover site for Sociable Lapwing protected in Uzbekistan.

New projects: on Sangihe, Indonesia, with new records and population estimates (c. 100 or less) for four Critically Endangered species, advancing forest restoration and initial review of the proposed gold mining showing strong community organisation against this threat; for Citron-crested Cockatoo in Indonesia; for Helmeted Hornbill in Sumatra, Sarawak, Peninsular Malaysia and Sabah, and addressing demand for hornbill products in Hong Kong; for grassland and riverine birds in India (upstream dam discharges threatening skimmer nests stopped by urgent BNHS – BirdLife in India - intervention); for Blue-eyed Ground-dove in Central Brazil; tackling vulture poisoning across Mara-Serengeti Landscape in Kenya/Tanzania (Darwin Initiative); and identifying 'lost' bird species and promoting searches for them.



Important Bird and Biodiversity Areas (IBAs)

Implementation of the project "Key Biodiversity Areas – establishing a blueprint for 30x30" funded by the Bezos Earth Fund has progressed during this period. KBA National Coordination Groups have been established in six of the seven project countries in Andes and Congo Basin with representatives of 83 organizations, including governments. KBA training workshops were held in all seven countries where more than 200 experts participated. New KBA Regional Focal Points were appointed in Latin America and Francophone Africa, whose role is to support the national KBA processes. A KBA Training Officer started in August in the KBA Secretariat in Cambridge. French and Spanish versions of the KBA Guidelines, the KBA Proposal Process Guidelines and the online KBA training course have been completed.

The project "Implementing Alliance for Zero Extinction (AZE) Site Conservation and Preventing Global Extinctions" has started with two inception meetings organized for the implementing organizations in the four project countries.

BirdLife is part of a consortium which was successful in securing €10m as part of Horizon Europe to help Member States identify, protect and manage an ecologically coherent network of terrestrial protected areas covering 30% of EU territory with a third of these as strict protected areas. Project implementation has started.

The Africa Secretariat and a number African Partners became part of the first 100 projects to be funded under the TerraFund for AFR100, a financing facility led by World Resources Institute. The

fund will support restoration in Cote d'Ivoire, Ethiopia, Nigeria, and Rwanda, aimed at reversing land degradation and deforestation to fight climate change, boosting food security, and helping rural communities thrive. BirdLife is leading the project in Rwanda and supported the application in Cote d'Ivoire.

Funding secured from Mandai Nature and Full Circle Foundation for Sarus Crane conservation projects at Boeung Prek Lapouv and Anlung Pring, two IBAs in Danger in Cambodia

The Altyn Dala Initiative in Kazakhstan led by ACBK (BirdLife in Kazakhstan), supported by RSPB (BirdLife in the UK) and others was selected by the United Nations as one of ten mega sea/landscape-scale projects out of >150 nominees as World Restoration Flagships.



Migratory Birds and Flyways

Coastal wetlands.

BirdLife is co-coordinator of World Coastal Forum Establishment Group (WCFEG), leading on the scope, vision and programme of work for the World Coastal Forum (WCF) ahead of its formal launch in November 2022. Montijo Airport planning and Iceland afforestation project are reported as Case files to the Bern Convention. Good progress with development of pre-proposal for the German Climate Initiative (IKI) on climate resilient coastal wetlands in the East Atlantic Flyway. BirdLife's assignment for the Asia Development Bank Regional Flyway Initiative (RFI) advancing well with key sites identified and consultations with governments initiated.

Energy infrastructure.

As reported above, AVISTEP, featuring India, Nepal, Thailand and Vietnam, was launched and discussions are underway to expand across Asia, Africa and Americas. A regional energy event in Egypt to celebrate the achievements of the Migratory Soaring Birds project to reduce risks of energy infrastructure to migratory birds was well attended by government, energy companies and civil society. 250 high-risk pylons in Jordan were insulated with an immediate drop in bird mortality. Materials purchased for insulation of another 750 high-risk pylons in Jordan and Saudi Arabia. A new study commissioned by our German Partner NABU, provided an overview of the many solutions available to protect birds from getting electrocuted by, and colliding with, powerlines across Europe.

Landbirds.

At present 613 producers participate in the Southern Cone Grassland Alliance, incorporating nature conservation into the management of nearly 860,000 ha. Pilot projects to estimate initial soil carbon contents launched in Brazil, Paraguay, Uruguay and Argentina. Conservation Investment Plans (CIS) progressing for terrestrial migratory birds in the Ecuadorian Choco and the Caribbean Slope.

Illegal Killing of Birds (IKB).

€5.2 million was secured for a 'third phase' of Safe Flyways IKB in the Mediterranean. Another €250k was secured for strategic learning from the IKB experience in the Mediterranean region.

Several new grants to Mediterranean Partners secured, including from NABU (BirdLife in Germany), BirdLife Finland, VBN (BirdLife in the Netherlands), as well as the CMS.

Central Asian Flyway (CAF).

BirdLife is leading on a situation analysis of migratory birds in the Central Asian Flyway as part of the development of a CMS framework. The situation analysis will identify priority conservation actions for migratory birds and will be presented to the CMS COP 14 in October 2023.

Funding.

US\$ 10 Million secured from the MAVA Foundation to establish the Luc Hoffmann Flyway Fund.



Marine

The Marine Science team published a novel technique to identify the risk to the Wandering Albatross in the South Atlantic. GPS loggers provided the position of birds at-sea associated with surrounding vessels thanks to radar detecting technology. The use of immersion loggers attached to Wandering Albatrosses from South Georgia enabled the team to match bird and vessel activity, drawing new insights into how vulnerable seabirds interact with high-risk fleets.

The Marine Programme launched a series of animations on the threats facing seabirds, as well as the simple and effective solutions that are available. This was coordinated to coincide with World Albatross Day and brilliantly showcased via BirdLife and RSPB social media accounts. Additional attention and dissemination was achieved through presentations at international conferences including the UN Oceans Conference, the International Seabird Group Conference and at the BirdLife World Congress.

The Albatross Task Force teams in South America and southern Africa have successfully demonstrated the importance of adopting electronic monitoring systems on fishing vessels in priority fleets. The use of cameras on trawl vessels in Argentina has resulted in soaring levels of compliance with regulations that require the use of bird-scaring lines. Official data indicate compliance levels reaching over 85%. In South Africa trial video footage is also being collected to inform development of artificial intelligence systems and in Chile vessels are being outfitted with cameras in line with new regulations.

The MAVA-funded projects in West Africa are coming toward successful completion, with new funding secured for the continuation of high priority projects in the region. This establishes a legacy for the investment in the region that has provided high levels of capacity building, delivered critical research that informed where to focus our next steps and developed strong partnerships in government and civil society.

Our European and Central Asia team has developed marine spatial planning guidance for improved, robust and timely processes. The team has identified ten recommendations to

facilitate European climate, energy and biodiversity targets and led a case study on data monitoring for nature-friendly offshore wind.



Invasive Alien Species

Island Restoration

A trial assessing the feasibility of drone technology for rat eradication, confirmed this is unlikely to succeed because of (current) autonomous flight limitations in complex, high relief, and remote terrain inhibiting access/bait application. Consequently, the operations scheduled for 2022 for the 3 Rapa islets and 3 Marquesas islets in French Polynesia have been (further) postponed. Alternative capability has been identified in the form of a micro-copter (and potentially helicopter services); trials have confirmed the micro-copter capability and preparations are underway to implement these operations in 2023.

In May the Te Ipukarea Society successfully led an operation to eradicate rats from the remaining infested islet on Suvarrow (Cook Islands).

Research is underway to determine the reasons for failure of the attempt to eradicate mice from Gough (UK Overseas Territory in the Atlantic) which will be vital to inform this and similar projects.

Two projects have commenced on Rennell Island Solomon Islands addressing landscape scale rat control in protecting the Islands endemic birds (and other biodiversity), safeguarding crops and other local livelihoods and increasing climate resilience.

Programme Development

The Secretariat of the Pacific Regional Environment Programme has provided financing for the eradication of rats from priority Phoenix Petrel and Polynesian Storm Petrel islets within the Kiritimati lagoon (Kiribati). BirdLife will lead the operation together with the Ministry of Environment from late 2022.

An IUCN-led GEF project with the Kiribati government, which is under development, includes an operation to recover a critical Phoenix Petrel population by eradicating rats from Enderbury Island, and establish biosecurity. Implementation would commence in 2024.

A large-scale regional project has been developed with the Kiwa Initiative (French Development Agency administered) which will address invasive species at priority sites as a NbS, delivering biodiversity, livelihood and climate resilience outcomes. The project will be implemented with BirdLife Partners in Fiji, French Polynesia, and Palau, and the Samoa Conservation Society. The project is expected to commence from the first half of 2023.



Forests

Landscape Sustainable Finance Accelerator

An Accelerator grant for 2022-2023 approved by the Hempel Foundation. New phase has been designed and launched with a call for proposals from BirdLife Partners for seed funding. Seed funding has been provided to 8 BirdLife Partners who are piloting and developing projects on carbon finance, forest friendly enterprises and payment for ecosystem services. An in-person training workshop was held with BirdLife Partners in September during the BirdLife Congress.

Forest carbon

A Forest Carbon Portfolio has been developed including 21 Partner sites. Discussions are ongoing with potential donors and technical partners to develop projects. BirdLife is currently developing forest carbon projects with Partners in Cambodia and Madagascar and supporting scoping studies in Kenya, Fiji, Colombia and Paraguay.

Forest restoration and connectivity

The Trillion Trees Impact report for 2021 was published including highlights of targets and progress towards restoration objectives. An investor guide for restoration was designed and published online and a white paper was published on the 'true cost of restoration' (informed by ongoing forest restoration projects). These aim to help better inform those who want to pay for restoration to think beyond price per tree or number of trees in the ground. Ongoing grants this year have been provided to Partners in Kenya, Uganda, Brazil and Bolivia for forest restoration through funding raised with Trillion Trees; a concept note was also developed for Madagascar but is pending endorsement by the Government.

There was further development and update of BirdLife 'Forest Landscape restoration portfolio' of sites to support and raise funding through the established Reforest Fund. As noted above, there was also an update of BirdLife's principles and practice for nature restoration, which was shared in a UN Decade on Ecosystem Restoration Learning Session in September.

Addressing forest loss drivers

BirdLife has continued to support Partners in Argentina and Paraguay to promote forest friendly Yerba Matte production through certification (Argentina) and commercial businesses (Paraguay). BirdLife has continued to pilot sustainable rubber production in Harapan Indonesia in collaboration with BMW-Parelli and have carried out a living income survey which aims to ensure fair prices paid to farmers for sustainable farming.

Continuation of the EU-funded Forest Governance project including gathering the lessons learned from the project and sustainability.

BirdLife has been at the fore front of efforts to reform EU bioenergy policies that are driving deforestation and forest degradation all around the globe.

Flagship forest landscape initiatives

Tsitongambarika (TGK)– Madagascar: A first phase of a REDD+ feasibility was completed and discussions with government to establish project are ongoing. BirdLife is continuing to support park management of TGK through grant funding. **Greater Gola - Liberia, Sierra Leone:** Sierra Leone's Gola Rainforest National Park REDD+ continues to generate revenues, Liberia REDD+ pre-feasibility study to be launched soon; sustainable financing plan for the landscape completed and being implemented. **Sao Tome & Principe:** Sustainable financing plan for protected areas validated and being implemented. Management plan for Sao Tome Natural Park finalised and validated nationally in June and endorsed by the Government in August; in Sao Tome island, a decree-law to recognize identified 21 High Conservation Value (HCVAs) as special reserves was finalised in September. **Hutan Harapan, Indonesia:** Ongoing support to site management to develop sustainable funding mechanisms while providing livelihood opportunities for communities. Current initiatives include Vanilla and Rubber. Project design is underway in collaboration with Cambridge University to use drones to monitor forest change. **Lomphat Wildlife Sanctuary – Cambodia:** BirdLife is currently supporting the development of a REDD+ project with NatureLife. The project has been approved by the government and listed by Verra (carbon credit certification). Co-funding has been secured from USAID and negotiations are ongoing to secure \$3.5M to kickstart implementation. **Atlantic Forest – Argentina, Brazil and Paraguay:** Second phase to design and secure funding from Jensen, Hempel, and Starling Bank (through Trillion Trees) is ongoing.



Climate Change

Nature-based Solutions (NbS)

With a nature-based solutions (NbS) definition adopted at the 5th Session of the UN Environment Assembly, BirdLife and BirdLife Partners continued to advocate to have this definition and clear targets reflected across the different MEAs, including in the CBD and UNFCCC COPs. Key asks to incorporate NbS were developed through the BirdLife Partnership and amplified by coalitions such as Nature4Climate. Advocacy was successful with NbS included across Ramsar, UNFCCC, and CBD conventions final decisions. BirdLife coordinated and co-hosted the CAN International Festival of Ideas workshop on 'Aligning CBD COP15- UNFCCC COP27 outcomes to enhance climate, biodiversity and rights ambition', with speakers from RSPB and SEO and over 100 participants registered from across the globe discussing NbS and opportunities to increase integration between the CBD and UNFCCC. We also co-hosted an event on 'Money where it matters for nature and climate actions: innovative solutions and learnings from practice' with IIED and Flora and Fauna International in celebration of New York Climate Week, September 2022. Key asks to incorporate nature-based solutions were developed through the BirdLife Partnership to take to UNFCCC SB56 and COP27, amplified by Nature4Climate Coalition. Continued advocacy on EU's climate and restoration legislation in relation to the role of NbS in agriculture, forests and land use.

With Partners, BirdLife International has undertaken natural capital pre-feasibility assessments for NbS projects on selected corporate landholdings in South Africa, Madagascar and Guinea.

Renewable Energy

BirdLife has continued to coordinate the Convention on Migratory Species (CMS) Energy Task Force (ETF), with the 6th Meeting of CMS ETF held in February with Birdlife Partners from Egypt, Greece and Jordan attending. A new contract between the CMS and BirdLife International was signed in June, which is operational until end of 2024. Side events were held relating to the climate-biodiversity-energy nexus organised as part of Middle East and North Africa Climate Week, UNFCCC SB56, UNFCCC COP27, and several other industry conferences throughout 2022, such as:

- The China Biodiversity Conservation and Green Development Foundation Dialogue on Biodiversity Friendly Renewable Energy webinar series
- Conference on Wind Energy and Wildlife Impacts
- Birds and Energy Conference, Lebanon
- Safe Flyways and Energy Conference.

A major capacity building multi-day workshop was held to develop Guidance on 'Mediterranean +' BirdLife Partners on powerlines and migratory birds, contributing to the delivery of the Migratory Soaring Birds project. Other capacity building webinars were held on offshore wind and key issues in the Americas.

ECA and European BirdLife Partners lead extensive campaigning and advocacy work targeted at new EU legislation on renewable energy, emission reduction and climate target. We focused on containing the harm done by bioenergy subsidies and improving safeguards for the development of wind and solar energy. With representation on the board of the Renewable Grid Initiative and a lead role on the Offshore Coalition for Energy and Nature, we continued to break new ground in terms of cooperation with electricity grid operators and the offshore wind industry, promoting good practice, progressive policies and the use of smart planning and design tools.

Multilateral Environmental Agreements

Advocated for NbS and safeguards through international policy processes, including UNFCCC, CBD and Ramsar, and with international financial institutions, such as the Asian Development Bank and through the African Development Bank safeguards consultation on climate change and nature.

Building capacity and provided support to Partners and regional staff (with a focus on those in the Middle East, Africa and the Pacific) to advocate for inclusion of NbS within Nationally Determined Contributions (NDCs), with a focus on NDC implementation and ambition; harmonisation and synergies between CBD and UNFCCC, including supporting Partners and regional staff attending the UNFCCC Middle East and North Africa and African Regional Climate Week.

We hold leadership roles within environmental NGO coalitions to help advance BirdLife climate policy agenda and increase visibility, such as actively participating in Nature4Climate and the Climate Action Network (CAN).

Climate Change Impacts

Papers published on evidence that conservation interventions can benefit species impacted by climate change (Bowgen et al., 2022), and on climate change adaptation of Critical Sites in the Africa-Eurasian waterbird flyways (Breiner et al., 2022). PhD students at universities in Rome and Durham both submitted their theses on climate change impacts on birds and are preparing publications.

Through the Afrievolve project funded by the German Government, NABU (BirdLife in Germany) is supporting six BirdLife partners (Nature Kenya, Nature Tanzania, Nature Uganda, SOS Forests, Ghana Wildlife Society and NATURAMA) in organizational development, but also through pilot climate resilient agriculture projects that are helping to restore degraded land and reduce pressure on nearby protected areas.



Local Engagement & Empowerment (LEEP)

Conservation and rights

Efforts are ongoing to support mainstreaming of BirdLife socio-cultural safeguard policies and positions (positions on Conservation and Human Rights, Conservation and Gender, Working with Indigenous Peoples in Conservation) into BirdLife conservation projects. Support and training has been provided to Partners and secretariat teams to address social and rights issues. Initial contributions to the development of a new strategy for the Conservation Initiative for Human Rights group have been made, a process led by Conservation International.

Local Conservation Groups (LCGs)

Two LCG case studies outlining work from the Asia-Pacific Forest Governance project (one on citizen science monitoring with indigenous peoples and local communities to input into forest management policy frameworks (with Haribon, Philippines) and another on participatory biodiversity planning (Burung Indonesia)) have been written, and shared on 'Hatch', BirdLife's internal communications platform, and via a LCG community of practice webinar. An additional webinar led by Haribon discussed experiences of Free, Prior Informed Consent (FPIC) processes with Indigenous groups in the Philippines.

African LCG/Site Support Group (SSG) data from the 2021 review survey was presented back to Africa Secretariat staff, and next steps identified to build/renew Africa Secretariat support to Partners in the SSG approach. Preparation of capacity development tools for local protected area identification/management is ongoing in the Americas, through the Conserva Aves programme (see above).

Engagement and Behaviour change

An innovative microfinance mechanism (community revolving fund - CRF) was developed to support behaviour change and vulture conservation in the Mara-Serengeti ecosystem with Nature Tanzania (BirdLife Partner in Tanzania). The fund aims to help mitigate threats of poisoning and belief-based use of vultures in the Makao Wildlife Management Area, bordering the Serengeti national park, by targeting financial incentives at traditional healers and other stakeholders involved in the trade of vultures locally. With initial capitalisation secured through Darwin

Initiative project funding, discussions with donors to grow the capital of the CRF are ongoing.

Planning is underway to support the Flyways programme and Partners to build capacity and develop behaviour change strategies to mitigate Illegal Killing of Birds in the Mediterranean.

Social marketing and behaviour change training has been developed and delivered to Partners in the Atlantic Forest to support adoption of sustainable commodities and forest management practices.

Engagement, education and awareness raising

Erasmus 'Its Time' project operational with leadership from BirdLife Malta, in collaboration with global secretariat, BirdLife Romania, OTOP. 30+ Youth leader representatives from BirdLife Partners attended the World Congress, and pilot 'BirdLife Youth Council' concept to encourage youth engagement with BirdLife was developed. Additional support from Canon was secured to complement Erasmus+ funding and ensure global representation.

The 2022 Spring Alive Season was completed successfully, with good outcomes reported from both European and African Partners.



Capacity Development

Hatch Capacity Development mechanism

Hatch second phase implementation with the support of the MAVA Foundation in the Mediterranean and West Africa successfully concluded, with over EUR 300,000 re-granted to Partners, 21 training events, 9 communities of Practice and 7 organisational development tools finalised. New funding has been secured for Partner development work in West Africa from the Hans Wildorf Foundation and Sigrid Rausing Trust for ECA Partners.

A capacity development thematic session was held at World Congress, and case studies were presented on leadership, Partner to Partner collaboration, and using the Partnership as a mechanism for scaling up collaboration.

The Graeme Gibson Fellowship (GGF) awards was launched, with 20 applicants received for 10 Fellowship positions. Ten Fellows were selected and six met and networked at the World Congress, including amongst themselves, with their mentors and with the BirdLife Young Leaders council. Grant implementation by Partners under the Migratory Soaring Birds project is ongoing, supporting Partners in Middle East and North Africa to meet requirements of the project's capacity 'triggers'.

Collaboration and support is ongoing to the Asia Development Band Regional Flyway Initiative and EAAFP on stakeholder engagement, capacity assessment and capacity building.

BirdLife Partners and Advisory Group have rallied to support the BirdLife Partner in Ukraine in the face of the invasion of their country. Particularly noteworthy has been the support provided by OTOP (BirdLife in Poland) who have provided assistance to

conservationist refugees and their families, from both Ukraine and Belarus.

Quality Assurance System (QAS) II

QAS global, regional, programmatic and Partner summaries have been produced and disseminated to relevant Partner and Secretariat staff. Scoping/conceptualisation of analysis of strengths and weaknesses of the Partnership based on the QAS II data has begun. Planning for QAS III (to collect baselines for the new strategy) is underway alongside new BirdLife Strategy metrics development and Ways of Working planning processes.

Partner-Partner Support and Cooperation

The Hatch Platform is live and growing to support partner-partner and secretariat-partner communications, sharing and engagement with over 1200 registered users from across the Secretariat and Partnership. VBN (BirdLife in the Netherlands) has extended support to Africa Partners to address COVID emergency - Euro 57,000 now given out in grants to selected partners.

Network Development

Support to potential partners identified in Africa, Asia, Europe and Central Asia and Americas continuing. Nature Tanzania recruited into the Partnership as a Partner, Jocotoco foundation in Ecuador as Affiliate.

Leaders of the future

The Conservation Leadership Programme projects selection complete, with 16 projects selected (14 funded by Arcadia, 2 projects funded by a new donor March Conservation Fund). New funding from March identified for 2023. Three internships starting shortly with BirdLife in the Americas: the three interns will work for the Flyway programme, IBA programme and the communication department.

Creating Capacity Building Tools

Sensitisation/capacity building webinars held with all BirdLife regional secretariats to encourage usage of BirdLife's Project Management Toolkit (published in 2021). A new toolkit on Fundraising and Marketing was also launched in 2022



Europe – Agriculture

BirdLife Europe and Central Asia has been working hard to influence the European Commission's approval process of the Common Agriculture Policy national strategic plans with a view to maximise positive spending and minimising harmful spending. We have supported most partners to challenge what has been proposed and, in most countries, have achieved some tangible improvements or damage mitigation. A comprehensive assessment of the new plans was launched in December. In addition, we have been reviewing our overall agriculture strategy and have been campaigning for new EU legislation on pesticides and sustainable food systems.



Overarching Initiatives

Avian Sensitivity Mapping

AVISTEP, the Avian Sensitivity Mapping Tool for Energy Planning, funded by the Asian Development Bank and featuring India, Nepal, Thailand and Vietnam, was launched and discussions are underway with other potential investors to expand across Asia, Africa and Americas.

Restoration in Europe

RENATE (restoring nature in the east) is a new project launched by BirdLife in Europe with the support of the Sigrid Rausing Trust with the aim of building the capacity for nature restoration by partners in the Balkans, Eastern Europe, Turkey and the Caucasus.

Thanks, in large part, to our relentless promotion, the European Commission has tabled a legal proposal for a ground-breaking nature restoration law. This would set legally binding, quantitative and time bound targets obliging all EU countries to restore nature. It includes targets for habitat restoration, reversing the decline of farmland birds and pollinators, improvements to farmed landscapes, urban areas, forest management, peatlands, and marine ecosystems. Based largely on original BirdLife proposals this could be a game changer not just for biodiversity but also for climate mitigation and adaptation.

Post-2020 Agenda and SDGs

The much-delayed Kunming-Montreal Global Biodiversity Framework was finally agreed by Parties to the Convention on Biological Diversity (CBD) at COP15 in Montreal in December, following 7 weeks of in-person negotiations across 2022 at which BirdLife made considerable impact, resulting in the majority of our key asks on species, ecosystems, rights, finance, implementation, monitoring and a nature-positive mission being included. Following coordination through the Post-2020 Task Team of around 25 Partners, at the preliminary talks in March in Geneva and June in Nairobi we worked closely with 9 BirdLife Partners, produced policy briefs on 13 thematic areas of importance to BirdLife, delivered 22 interventions, and held meetings with over 32 government Party delegates. At COP15 the 53+ strong BirdLife delegation, including 22 Partners from 5 regions of which 6 were in government delegations, collectively influenced the agenda via a variety of public and informal channels including an on-site campaign, contact groups, formal interventions, 26 side events, two press conferences and partnering on the Nature Positive Pavilion (linked to a similar pavilion at UNFCCC COP27 in November). Partnering on a Heads of State and Ministers UN General Assembly Leaders Pledge for Nature event in New York in September, at which BirdLife featured strongly, and engagement in the UN Environment Assembly in March, the Stockholm+50 conference in June, and Ramsar Convention on Wetlands COP14 in Geneva and CITES COP19 (on trade in endangered species) in Panama, both in November, helped to maintain momentum and ensure links to wider policy processes including the SDGs.

1planet1right campaign

Historic and resounding vote in July by United Nations General Assembly (161 states in favour, 0 against) to recognise the right to a clean, healthy and sustainable environment in July, following political advocacy via core group of UN-focused civil society groups and UN agencies and direct outreach via BirdLife Partners and wider networks. Convened over 30 similar organisations, led engagement with the core group of states and UN Special Rapporteur on human rights and the environment and hosted a series of side events at meetings of the Convention on Biological Diversity in Geneva, Nairobi and Montreal to get the right to a healthy environment as part of a wider human rights-based approach integrated into the Kunming-Montreal Global Biodiversity Framework in December. This was also achieved at the UN Framework Convention on Climate Change (UNFCCC) COP27 in November where the right to a healthy environment was recognised in the Sharm el Sheikh Implementation Plan (final decision text), following critical 11th hour mobilisation as part of the Climate Action Network (CAN) advocating for its restoration.

Green Recovery Agenda

BirdLife completed a project on 'Green Recovery' in selected countries and the Nigerian Conservation Foundation (BirdLife in Nigeria) has continued to influence their national agenda. BirdLife updated its principles and practice for nature restoration for green recovery and beyond which were shared in a UN Decade on Ecosystem Restoration Learning Session in September.

State of the World's Birds 2022

BirdLife seminal report on the State of the World's Birds was previewed at the BirdLife World Congress (see below) and launched to media at the end of September. Copies were distributed to Partners at various intergovernmental meetings and workshops and additional copies are being shipped to regional offices for further distribution. A video is in development for further promotion.

2022 BirdLife World Congress & new Strategy

The BirdLife World Congress was held from 11-16 September 2022 in Cambridge and London, convened by the Secretariat and hosted in collaboration with the RSPB (BirdLife in the UK). At least 1,230 people participated in-person and virtually. It was a great opportunity for BirdLife Partners to meet and renew relationships and exchange information post the Covid restrictions.

The Congress had set objectives and the following report summarises what was achieved:

1. Reconnect and strengthen the collaborations, friendships and exchanges that are so critical to our effectiveness.

The Congress was fully hybrid and connections with Partners extended beyond those physically present. Overall, 597 members of the Partnership registered and 262 participated physically; 180 staff registered and 100 participated physically. Most regional staff and Partners stayed at the Jesus College in Cambridge to maximise interaction beyond the formal agenda.

Partners, some key donors and collaborators exhibited their work at the Partnership Fair. It was a fantastic opportunity for Partners to share and learn about each other's work, and for external stakeholders to learn about the work of the Partnership.

2. Launch our new 2023-2032 strategy, which sets out our stepped up and refocused approach to addressing the nature and climate crises.

The new strategy and six regional implementation plans for the first five years were adopted by the Partnership. The strategy recognises three foundations, namely birds, science and Partnership and four pillars, namely: species, sites, systems and society.

In addition, eight thematic sessions were organised to delve deeper into some elements of the strategy implementation, including new areas such as agriculture and climate change. The partners also engaged in a session that considered how implementation of the strategy will be resourced.

3. Continue to increase the visibility and strength of our brand and our work.

A keynote presentation of the difference that the Partnership has made in implementing the 2013-2022 strategy was delivered. The presentation was based on the "Making a difference" report, developed largely from the Quality Assurance System (QAS) results, which Partners provided in 2021. Key highlights from the report include:

- BirdLife Partners have become stronger with 103 organisations meeting Partner criteria, up from 72 in 2013.
- BirdLife has become better at mobilising supporters, 18 million strong including young people mobilised through environmental education (7.0 million reached) and the general public for advocacy purposes.
- BirdLife is producing world class science with 635 publications and is using this information in influencing policies and plans for implementation of global conventions such as the Convention on Biological Diversity (CBD).
- Through implementation of nine global programmes, the BirdLife Partnership has made huge advances including:
 - Saving species (726 globally-threatened species benefiting);
 - Protecting sites (more than 4,000 IBAs receiving attention);
 - Protecting migrants along Flyways (addressing key issues such as illegal killing of birds);
 - Protecting seabirds (addressing bycatch and creating marine Protected Areas e.g. the massive North Atlantic Current and Evlanov Sea-Basin (NACES));
 - Halting deforestation and restoring large swathes of Forest (Gola in Africa and Harapan in Indonesia);
 - Addressing climate change through policy and practice (e.g. 84 BirdLife partners are advocating for including environmental safeguards in renewable energy developments);
 - Getting rid of invasive species on Islands (action on 107 islands in 34 countries);
 - Empowering local people for positive change through engagement with over 6,400 local conservation groups and over 2 million people involved in citizen science work.

- Over \$5 million has been mobilised and spent on strengthening the leadership and organisational capacity of BirdLife partners.

The congress coincided with the celebration of 100th anniversary of BirdLife and provided a huge rallying point for communications.

4. Nourish existing and create new relationships with donors, influencers and decision-makers.

The 'Future of our Planet' conference in London held high-level panel discussions with thought-leaders on nature, business and philanthropy. Panellists from government, intergovernmental organisations, corporates and NGOs shared insights on a range of topics. Some of the organisations represented were Keidanren, Japan; Rio Tinto; Heidelberg Materials; Iberdrola; Roche Pharmaceuticals; Irish Distillers; Bezos Earth Fund; Prince Albert II of Monaco Foundation; Global Environment Facility; Asian Development Bank; Paulson Institute; Ninety One; RePLANET; and DBS.

5. Refresh our governance.

The Partnership refreshed members of its governance by endorsing the elected regional representatives to the Global Council and electing a new Council Chairman and Treasurer.

100th year anniversary celebrations

An anniversary celebration dinner was held at the world-famous Victoria & Albert Museum attended by over 300 delegates, mainly donors, members of BirdLife Advisory Group, members of the BirdLife Global Council and some Partners, saluted by luminaries such as Sir David Attenborough.

Business and biodiversity

We launched a new collaboration with the minerals company Sibelco and continued our engagement with Heidelberg Materials and Rio Tinto.

Plans for future periods

Highlights from 2023 work plan

At BirdLife International's World Congress, a new 10-year Strategy (2023-32) was adopted alongside six five-year Regional Plans (2023-27).

To this end, the Secretariat has:

- decided to organise its resources (people and money) around six conservation programmes (preventing extinctions, forests, flyways, marine, agriculture and climate change), seven functional plans (linked to the foundations / pillars of the Strategy - i.e. - science, network and capacity development, policy, financing nature, business and biodiversity, communications and fundraising) all supported by a Business Plan;
- drafted for each programme / function five-year implementation plans including priorities for 2023 which constitute the Secretariat Annual Work Plan;

- proposed a process for monitoring and reporting implementation of the Strategy to assess the collective impact of the Partnership, but also of the Secretariat;
- established a new model for ways of working across different parts of the Secretariat.

Organisational Priorities:

The scope of BirdLife's operations is vast, but the Global Implementation Plan has sought to offer priorities under each conservation programme and function. In addition, headline priorities for the Secretariat have been identified (clustered according to strategy pillar and foundation) to provide focus of effort and organisational momentum. The intention is that these would galvanise the leadership and align the organisation around the most important themes for the year.

The proposed top organisational priorities for 2023 are:

SPECIES: Complete and release the annual update to the Red List.

SITES: Deliver a step change in our global efforts for flyways conservation by reviewing and bolstering the structure and resourcing of the Flyways Programme to maximise the impact of new investment and profile.

SYSTEMS: Establish and bolster BirdLife's capability to influence financial flows for nature in support of its site conservation priorities (especially for forests, grasslands and coastal wetlands).

SOCIETY: Support Partners to translate (hoped for new) Global Biodiversity Framework targets into regional and national ambition while also positioning BirdLife as implementor of the GBF.

SCIENCE: Strengthen the integration of our science into each of the Programmes by identifying the information and research required to underpin their effective delivery, and start to fundraise for and undertake such research.

PARTNERSHIP: Develop a shared strategy (with supporting Partners) for developing network capacity in each of the six regions and ensure Secretariat resources are aligned to deliver this strategy.

BUILDING A BETTER BIRDLIFE: Consolidate and operationalise the charity's new structure, leadership, ways of working, resource planning system and governance; lead a cross-organisational effort to grow our income (restricted and unrestricted) to ensure we are on track to meeting our strategic ambitions while balancing the budget and bolstering the charity's financial reserves

Conservation Programme and Functional Plan Priorities for 2023

Note: The Climate and Agriculture programmes are under development, as are the functional plans for financing nature, and communications

1. Preventing Extinctions (PEP)

This programme exists to understand the status of all bird species and through targeted species-recovery actions prevent, halt or reverse their slide to extinction.

Top Five Priority Activities for 2023

- Complete agreed Red List updates towards achieving comprehensive reassessment in 2024, and continue inputs to Global Biodiversity Framework implementation in relation to species.
- Support expansion of Vulture Safe Zones in Africa and Asia, alongside other area-based conservation measures and targeted actions such as poison response and policy advocacy to address threats from NSAIDs (with CMS).
- Increase engagement on bird trade in strategic areas, particularly known priority species and areas in SE Asia, and global priority setting recognising the threat level in other regions or subregions (with CITES).
- Input to other major site and systems initiatives at design and monitoring stages to ensure these maximise and demonstrate positive outcomes for threatened species.
- Maintain and continue ambitious invasive species programmes especially in the Pacific, but also elsewhere as needed where extinction risk is greatest.

2. Marine

BirdLife International's Marine Programme coordinates global efforts to improve the conservation status of seabirds - the most threatened group of birds on the planet.

Top Five Priority Activities for 2023

- Prioritise by-catch mitigation measures within target fisheries.
- Coordinate implementation of marine IBA Theory of Change.
- Coordinate advocacy efforts at tuna Regional Fisheries Management Organisations.
- Contribute and support priority conservation projects through analysis and presentation of seabird tracking data.
- Develop agreements and collaborations to support further marine conservation projects in existing, and new Partners and other NGOs.

3. Forests

This programme exists to improve protection, advance restoration and address the threats driving deforestation, across a set of key forest landscapes around the world.

Top Five Priority Activities for 2023

- Progress to verification for Madagascar and Cambodia REDD+ programmes, alongside undertaking pre-feasibility for a further 10.
- Increase the scale of funding and implementation across flagship regional programmes including the Atlantic Forests, Guinean Forests of West Africa and Indonesia's Lowland Forests.
- Expand on the number of partners and scale of support delivered by the Accelerator (for sustainable forest landscape financing).
- Develop and promote the restoration portfolio to secure strategic fundraising and partnerships to take forward to implementation.

4. Flyways

The BirdLife Global Flyways Programme aims to ensure the integrity of each of the major migration flyways by reducing direct threats to migratory birds and strengthening the network of sites and habitats on which they depend.

Top Five Priority Activities for 2023

- Strengthening of capacity and collaboration of BirdLife Partnership along all major flyways. Already strong in East Atlantic Flyway and East Asian - Australasian Flyway, still developing in Central Asian Flyway, 'eastern part of African-Eurasian Flyway' and the Americas.
- Support implementation of Asia Development Bank Regional Flyway Initiative (ADB-RFI) and stimulate ADB-RFI-like initiatives in Americas and African Eurasian Flyway.
- Support the development of the World Coastal Forum to align with BirdLife priorities and approaches.
- Strengthen work to tackle Illegal Killing of Birds (IKB), specifically in the Mediterranean region, Middle East and East Asia.
- Advocating conclusions of BirdLife-led situation analysis for migratory birds in the Central Asian Flyway as foundation for CMS CAF framework.

5. Science

This function exists to coordinate and undertake the data gathering, analysis, and scientific research that underpins BirdLife's Conservation Programmes, developing tools and approaches, and publishing and promoting outputs to provide better understanding of the threats to birds and their sites and habitats that each programme addresses, and the solutions needed to mitigate these and help species recover.

Top Priority Activities for 2023

- Annual update to the Red List is completed and released. Effective taxonomic inputs provided to the International Ornithological Union Working Group on Avian Classification.
- Publication of papers on a global review of the bird trade, forest integrity in KBAs, infrastructure in KBAs, hotspots of predicted future agriculture-driven extinction risk to birds and policy implications.
- Monitoring framework for the CBD Global Biodiversity Framework and new Ramsar Strategic Plan reflect BirdLife's science and indicators.
- AVISTEP launched and work underway to expand globally, with advice provided routinely to international financial institutions and developers on renewable energy projects worldwide, and global best practice advanced through CMS Energy Task Force, CLEANaction, PowerAfrica, etc.
- Seabird Tracking Database redeveloped to ensure long-term functionality, and used alongside fisheries data to support identification of priority forage fisheries for engagement.
- World Database on Key Biodiversity Areas (WDKBA) developed to provide better support for IBA and KBA identification and monitoring, including integration of IBA fields and functionality; guidance, training, capacity building and support provided on WDKBA and KBA identification; data on IBAs / KBAs fed into national efforts to expand Protected Areas / Other Effective Conservation Measures (OECM) networks; indicator of PA / OECM coverage of IBAs / KBAs updated and provided to 2023 Sustainable Development Goals report and the Integrated Biodiversity Assessment Tool (IBAT); IBA / KBA data provided to IBAT; KBA website improved; KBA monitoring protocol finalised; monitoring functionality built into WDKBA, including monitoring dashboard;

training in monitoring provided; IBAs in Danger list updated.

- Strengthen the integration of our science into each of the Programmes by identifying the information and research required to underpin their effective delivery, and start to fundraise for and undertake such research.

6. Policy

BirdLife's function exists to engage and influence multi-lateral agency policy makers and national governments to contribute to the sustained delivery of BirdLife's conservation objectives, through the adoption and implementation of ambitious international policy goals and targets, and working with BirdLife Partners to seek the development, implementation and enforcement of appropriate national laws and policies to achieve globally agreed frameworks and targets to address the biodiversity and climate crises.

Top Priority Activities for 2023

- Position BirdLife as implementor of the Global Biodiversity Framework (GBF). GBF targets translated into policy positions addressing selected BirdLife priorities, and support provided to BirdLife Partners to advocate these with selected national governments and regional institutions (EU) (species, sites, finance, mainstreaming, right to a healthy environment).
- Priority focus on site-based 30% of the world protected by 2030 advocacy recognising that KBAs are the backbone including the seven countries in the Andes and Congo basin funded by the Bezos Earth Fund. BirdLife OECM analysis translated into policy guidance and used by Partners with national governments.
- Influence other Multilateral Environmental Agreement (MEA) agendas to maximise synergies and implementation of Global Biodiversity Framework (GBF) that address BirdLife priorities – Ramsar and CBD, climate and nature through UNFCCC and CBD policy advocacy, implementation of High Seas Treaty. Restoration for nature and climate policy campaign planned. The integration of restoration targets in spatial planning promoted to key government and MEA audiences, with accompanying casework narrative and CITES influenced to reduce pressure on traded species.
- Relevant bank safeguard policies reviewed, and input provided. IBAs in Danger sites prioritised for targeted Partnership wide policy advocacy coordinated by Secretariat.
- Renewable energy / net zero policies that are nature sensitive advocated including through continued coordination of ETF Task Force, policy advocacy activities built into BirdLife funding proposals and funding secured for expansion and take up of AVISTEP by governments, IFIs and business.

7. Network and Capacity Development

This function exists to strengthen the capacity and capability of individuals and organisations, mainly in the BirdLife Partnership, to become a strong global network of sustainable, independent, effective local and national civil society conservation organisations that collaborate effectively to achieve the BirdLife Mission.

Top Priority Activities for 2023

- Building the new team structure (Global and regional staff) and prospecting for potential donors interested in capacity building.
- Developing a process for addressing programmatic capacity and technical skills development with a focus on identifying opportunities for greater financial flows for nature whether they are bonds, swaps or other mechanisms that could be tested through forests and flyways.
- Establishing the baseline and targets for monitoring the BirdLife 2023 - 2032 Strategy using a revised Quality Assurance System (QAS).
- Developing clear priorities for institutional capacity in each region by supporting Partners to strengthen their vision, strategy, governance, structures and performance management practices. This will be especially where there are ongoing and recently approved network and capacity development projects.
- Update social safeguards framework which reflects rights-based approaches and develop plans for adoption at Secretariat / Partnership level while developing an IPLC / LCG engagement and capacity strategy.

8. Biodiversity and Business Partnerships

This programme exists to transform business-as-usual through informing evidence-based biodiversity policy, practice, and investment.

Top Priority Activities for 2023

- Working with selected companies, undertake Nature-based Solutions assessments identifying high integrity NbS projects of importance to multiple BirdLife Partners for implementation.
- Tsitongambarika REDD+ Project: Successfully and swiftly move to Project Development Document (PDD) stage and as a 'business case study' for the Forest and Grassland Portfolios development.
- Forest and Grassland Carbon Portfolios: Business proposition ready to take to market with monitoring/evaluation/learning embedded within these Portfolios to overcome the challenges currently holding back large-scale investment in nature.
- AVISTEP: Secure investment for geographic expansion across Asia, Americas, and Africa to ensure AVISTEP becomes the ubiquitous tool for governments and industry in guiding a nature-safe siting in and accelerated transition to renewable energy.
- Living Rubber Hutan Harapan Project by BMW + Pirelli: Proactive project management ensuring KPIs are successfully met, and a marketable case study for the new Agriculture strategy.

9. Development

Development exists to raise the critical unrestricted and restricted funds required to deliver BirdLife's Strategy by engaging supporters, institutions, corporations and foundations.

Top Priority Activities for 2023

- Recruit and on-board donor-facing fundraisers in priority markets / income streams.
- Roll out the go-no-go process as phase one of a global approach to development led by the CDO and in support of improving the overhead rate to 24%.

- Develop and implement Flyways and Civil Society flagship campaigns to deliver more flexible/ core funding.
- Implementation of phase one of digital fundraising growth strategy.
- Transition to more data-driven fundraising and performance KPIs.

10. Business Plan (aka Building a Better BirdLife)

Our Business Plan is designed to help us Build a Better BirdLife Secretariat.

Top Priority Activities for 2023

- Consolidate and operationalise the charity's new structure, leadership, ways of working, resource planning system and governance.
- Lead a cross-organisational effort to grow our income (restricted and unrestricted) to ensure we are on track to meeting our strategic ambitions while balancing the budget and bolstering the charity's financial reserves.
- Develop a People Action Plan which will ensure staff's wellbeing and resilience.
- Review pay protocols.
- Develop a policy and monitor its implementation for BirdLife's Environmental Performance.

Financial Review

Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Secretariat. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Secretariat.

The Secretariat continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from foundations including the Aage V. Jensen Foundation, the Packard Foundation, Arcadia Foundation and The Bezos Earth Fund, the Luc Hoffman fund, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 55 to 57) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has increased its income during 2022 with total income of £40.5 million compared to £24.3 million in 2021. Unrestricted income was higher than 2021. However, the main growth in income is in restricted income.

Although our income has increased over the preceding year, the global threats to wildlife are immense and increasing. Many organisations like BirdLife are finding it difficult to ensure their funding keeps pace with the scale of this challenge.

The Secretariat's total expenditure has risen to at £32.2 million in 2022 compared to £24.7 million in 2021. This enabled the organisation to deliver the many conservation results (see the 2022 Programme Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £267,774. This compares to a surplus of £391,346 in 2021. The organisation is committed to creating surpluses in order to increase the unrestricted reserves to at least the minimum level set out in the reserves policy.

The financial outlook for the next few years continues to look challenging. Despite turning the corner from the COVID-19 pandemic other immediate and ongoing uncertainties have arisen in the last few months resulting in unprecedented levels of inflation. Headline inflation has accelerated in the UK to 10% in August 2022, its highest inflation rate since March of 1992, being driven by supply bottlenecks and the spike in energy and other commodities associated with the war in the Ukraine. Although inflation is expected to moderate, we have only seen a move to 8% rather than the 2% target so suspect it is likely to remain above trend for some time. BirdLife is reviewing the potential future impact of all these factors on future forecasts. Management will also develop plans to mitigate the possible impact and keep the organisation resilient to deliver its conservation goals.

The Secretariat is dependent upon voluntary income to cover a significant proportion of the operational costs of the organisation as well as build operating reserve; however, this income has historically not been sufficient to cover both these priorities. During 2021 and 2022, a significant investment was made to increase the capacity of the fundraising team and looking forward it is expected that, combined with the other measures the

organisation has taken and is taking, will strengthen the reserves base of BirdLife as well as the long-term funding commitment projects and partners require.

Securing and maintaining unrestricted income remains a key challenge and was a key focus area in 2022. See the Fundraising section for additional details.

A statement of financial activities is set out on page 32.

Financial reserves

BirdLife holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife's reserves and endowments regularly. BirdLife aims to maintain unrestricted income reserves sufficient to maintain BirdLife's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The charity reviewed and updated its reserves policy during 2020. The updated policy includes a target of holding unrestricted reserves of £2 million to £6 million. BirdLife met the lower target in 2021 and has continued to build reserves in 2022. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership. The charity is committed to adding to reserves each year to increase the financial resilience of BirdLife.

At the end of 2022 total reserves were £27.5 million (2021: £19.6 million). Of this £21.3 million is restricted funds and not available for general purposes (2021: £13.1 million), and £3.6 million is endowment funds (2021: £4.0 million). The remaining funds of £2.6 million (2021: £2.3 million) represent the unrestricted reserves of the charity. Free reserves amount to £1.3 million (2021: £1.1 million). £889,558 of free reserves have been absorbed by costs capitalised in connection with the systems development and website.

The Trustees recognise that whilst the reserves still are above the minimum target set by them in the policy, they are still on the low side and therefore plan to continue to rebuild reserves over the next few years.

Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial

statements including a review of updated forecasts to the end of 2024 and a consideration of key risks, including COVID-19 and higher inflation, that could negatively affect the charity.

2022 has been another good year with the unrestricted reserves moving back inside the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2024, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that BirdLife International has an appropriate system of controls, financial and operational. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- BirdLife International is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- BirdLife International complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance

Committee of Council which meets quarterly (or more often if required)

- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the risks on the following pages as being among the most significant.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls as part of the risk review. The Trustees continue to refer to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

Risk

Mitigation

Operational risks

Secretariat work might be deficient or delivered late. This could be due to difficulties in recruitment, excessive workloads, inadequate skills and training, overreliance on manual processes, and factors such as illness.

Scientific data (e.g. in WDKBA) becoming poor quality and out of date

Lost or compromised data, websites and IT systems or equipment, as a result of cyberattacks, or lost or stolen hardware.

BirdLife might enter into relationships with third parties who have a poor reputation, or who carry out actions that do not conform to BirdLife's mission and values, resulting in adverse publicity and loss of public trust. It is also possible that these third parties are restricted in some way (e.g. SDN list, asset freezes). These third parties could be donors, corporate partners or subscribers to data services.

Fraud: payments might be made to criminals or unauthorised personnel, instead of authorised recipients

Financial risks

Access to funding: there might be a reduction in the sources of funding we are able to access. In addition, our funding model might prove to be suboptimal to deliver our objectives, particularly in relation to the mix of restricted versus unrestricted income. The UK's withdrawal from the EU (Brexit) is a particular issue here.

BirdLife has transactions in foreign currencies in the UK entity as well as its overseas operations. This gives rise to various foreign exchange exposures, on period end translation of non-functional currency balances, on transactions in foreign currencies, and on consolidation of entity accounts into GBP.

We are in the process of: improving the way in which work is planned across the Secretariat; introducing additional training for staff; improving induction and performance review processes; continuing the rollout of ERP system (to reduce the need for manual processes); and introducing new policies and processes where appropriate.

BirdLife will support Partners to update their IBA/KBA inventories, monitor these sites, and contribute to global Red List assessments. Red List assessments continue to be published annually, with the aim to reassess all species every 4-5 years. World Database of KBAs was launched in June 2022 and continues to be developed, including integrating IBA fields and functionality to streamline and facilitate site identification and update process for Partners. KBA monitoring protocol finalised and functionality to support its application being implemented in database. KBA National Coordination Groups now established in 19 countries, forming in 10 and interest expressed in another 23. Fundraising for KBA identification is underway.

We will implement all appropriate security measures, including two-factor authentication, data encryption and the latest security releases and bug patches. Staff undergo mandatory training on BirdLife's IT policies, and there is regular phishing penetration testing (with additional training for any staff who fail the test). We have also introduced a process to ensure redundant websites are retired, and that new websites are developed and launched, in good order. To demonstrate its commitment to cybersecurity, BirdLife is beginning the process of gaining Cyber Essentials certification.

A new Gift Acceptance Policy has been approved and is operational, including a donor due diligence process using a tool that enables us to check global sanctions and associated entities, enforcement actions, PEPs, state-owned enterprises, adverse media and more. The Global Council policy on working with Corporates is also well embedded and operationalised. Parties to contracts with BirdLife Secretariat are also subject to a due diligence check before contract signature.

We have implemented a number of payment authorisation safeguards, including a requirement for Finance staff to verbally validate all requests for changes to banking details. A revised Financial Crime policy has been issued. Training is planned for 2023, and real-life examples (e.g. payment diversion fraud emails) are publicised to staff to illustrate this risk.

BirdLife intends to continue advocating for nature-based funding, rather than location- or species-specific funding. BirdLife will also embrace innovative sources of funding (e.g. business sustainability), rather than relying purely on philanthropic donors. In addition, there is the option to consolidate fundraising efforts into bigger nature-based projects, so that larger grants can be applied for. To mitigate the impact of Brexit, and depending on future strategy, other regional offices may be used to apply for grants and implement projects. BirdLife Pacific is being registered as a legal entity which will enable it to access EC funding in its own right. Recruitment of a permanent CDO will also contribute to mitigating this risk. In addition, BirdLife has implemented tight budgetary and forecasting controls to ensure costs are managed in line with the reserves policy.

We have implemented a number of controls. In particular, a foreign exchange exposure hedging strategy for the year ahead will be developed at the time of preparing the Budget based on expected future cash flows from secured income only. This will be reviewed and amended on a quarterly basis as additional income is secured. This will be approved by the Global Council on advice from the Finance Committee at the same time as the Budget.

Risk

Mitigation

Compliance with laws and regulations

Violation by BirdLife Secretariat, or by Partners and sub-grantees, of applicable laws and regulations or common ethical values. Violation by Partners and sub-grantees of applicable laws and regulations, or terms of Operational Procedures or the Partnership Agreement.

BirdLife's Partner policies and official positions are clear in our Operational Procedures, and are communicated to Partners and sub-grantees. We have an objective mechanism for removing Partners who do not meet the expected standards of behaviour. All project funding agreements contain obligations in relation to ethical conduct, and we intend to look at implementing mechanisms for monitoring compliance with this on a periodic basis. The new Partner Quality Assurance System will provide more data on Partner policies and compliance. BirdLife's internal policies have been reviewed and some new policies are in development. Extant policies are being supported by training for all staff. A compliance check is also in progress on a rolling basis for each regional office.

Governance

Partners may struggle to perform to the level desired as a member of BirdLife International. There could also be difficulties if a Partner's departure from the Partnership is contentious.

Partner reviews every four years (via the QAS) help to identify organisations with significant weaknesses, so that these become the focus of Secretariat support. The roll-out of our communications platform Hatch across the Partnership will facilitate mobilising and directing capacity development support in a targeted manner.

With regard to exiting Partners, the process (in the Articles of Association and Operational Procedures) for removal is transparent and objective, including full consultation with affected Partners, and the availability of a complaints procedure that may be used by any person. Consideration will be given to "optics" of any decision.

Working as part of consortia (IBAT, CCI, KBA Partnership, Red List authority) could cause difficulties with competition between organisations, dilution of BirdLife brand/identity, governance problems, lack of clarity over liability for consortium's activities, and a lack of clarity over BirdLife's role as service provider to some consortia.

BirdLife is party to the consortia governance mechanisms, which provide protection for BirdLife's involvement and IPR. As regards the KBA Partnership, we host/employ positions integral to those consortia. If/when we leave the consortia we have rights over our data, other IPR and software. We also have a director-level position on the CCI services company. In addition, we have the ability to opt out of certain activities. We continue to put considerable effort into mitigating any specific risks as they arise. IBAT income for 2021 was over \$1.8 million and has a growing user base. BirdLife also secured \$5 million from the Bezos fund for KBA Partnership work, which puts us in a strong position. We are also taking an active role in procuring changes to the IBAT Alliance agreement, to protect BirdLife as well as the other partners. We are working closely with other Red List Partners (and are well aligned with them) to ensure proposed revisions to the Red List Partnership agreement and governance structures are not detrimental to our interests.

Lack of "One Birdlife" approach across Partnership regions, leading to different ways of working and different results. Can lead to some regions becoming dominant and Partners not having the same level of engagement, meaning BirdLife is not united as a global organisation.

The Network and Capacity Development Board has representation from all regional directors and representatives of regional committees, and is looking to strengthen its remit. A cross-regional management team also helps reduce the risk of regional fragmentation. Where a Secretariat office has an independent director boards, there is a representative from BirdLife HQ as a member. The launch of Hatch as a communications tool will also help to bring the Partnership together.

Fixed assets and investments

The movements in tangible fixed assets during the year are set out in note 10 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 11 to the financial statements.

Summary of investment policy

The Trustees of BirdLife International have delegated investment decisions to the Finance Committee.

The Finance Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements.

Investment management is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process.

Investment objectives

- BirdLife seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the general long-term reserves is to generate a return in excess of inflation over the long term whilst generating an income to support the on-going activities of BirdLife.
- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna, iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing, vii) Oil & Gas.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment against a balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

In 2013 US\$3 million was received from Singapore Airlines to set up a permanent endowment to help fund the Harapan Rainforest Initiative. This was invested in 2014 in a tailored US Dollar based portfolio, and is currently managed by Cazenove, with investment objectives aligned to the initiative.

Investments underpinning BirdLife's other endowment funds, set up with aligned investment objectives, were pooled into a Sterling-based main portfolio.

As shown in note 11 the value of the combined portfolio has increased from £5.0m in 2021 to £5.2m in 2022.

Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife Services Limited, which changed its name to BirdLife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 23.

Grants and awards policy

BirdLife works on many and varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations and support their conservation work. One of the roles of the BirdLife Secretariat is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

Section 172 (1) Statement

The Trustees, who are directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act, they act in a way they consider most likely to achieve the purposes of the company. In making this assessment the Trustees consider the relevant actions of the board. Engagement with all stakeholders is described throughout this annual report

The likely consequences of any decision in the long term

BirdLife's long-term sustainability is considered by the Trustees as set out in the funds position and reserves policy and going concern sections on pages 22-23. The Finance, Risk and audit committee and the management team review management information, budgets, forecasts, cash flow projections and progress against budget on a regular basis.

The interests of the company's employees

BirdLife's employees and volunteers make the charity the special place it is today. Their experiences help inform BirdLife's work and people policies. BirdLife promotes flexible working practices to show our commitment to a healthy work-life balance and receives feedback on employee wellbeing through regular

surveys and staff appraisals. The board receives regular workforce updates in respect of all of the above.

The impact of the company's operations on the community and environment

BirdLife's family of Partners connecting national communities around the globe, its ground breaking, highly cited science, and proven nearly century-old track record of saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. 2022 was another year of great achievements, highlights are outlined in the strategic report from page 11 and throughout this Trustees' report.

The desirability of the company maintaining a reputation for high standards of business conduct

BirdLife follows a rigorous risk management process to manage regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption. Risk management is also discussed in detail in this report, from page 23.

The need to act fairly between members of the company

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

The need to foster the company's business relationships with suppliers, customers and others (including engagement)

BirdLife's network of partnership organisations is key to its work worldwide. BirdLife is driven by its belief that local people, working for nature in their own places but connected nationally and internationally through the global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people. During the year Trustees and the management team have overseen relationships with our key suppliers to ensure a positive and effective relationship is fostered through our procurement process.

Energy Usage

Year End 31 December 2021

UK Energy use (kWh)	119235.086 kWh
Associated greenhouse gas emissions (Tonnes CO ₂ equiv. (TCO ₂ e))	22.912 tCO ₂ e
Intensity ratio emissions per FTE (TCO ₂ e/FTE)	0.198

Year End 31 December 2022

UK Energy use (kWh)	128950.089 kWh
Associated greenhouse gas emissions (Tonnes CO ₂ equiv. (TCO ₂ e))	23.967 tCO ₂ e
Intensity ratio emissions per FTE (TCO ₂ e/FTE)	0.188

Associated greenhouse gas emissions have been calculated using the greenhouse gas emissions protocol method.

Fundraising

In 2022 we delivered a new fundraising strategy which focusses on diversifying our income by: growing unrestricted income and improving overhead rates on restricted grants, increasing our small but active supporter base, and developing new relationships with philanthropists in the US and Asia. This is supported by a new global approach to fundraising led by the Chief Development Officer. Over the course of the strategy, we will: develop new flagship campaigns to deliver more flexible funding for our work, for example the Luc Hoffmann Flyways Fund which supports our global flyways programme; implement global processes and ways of working to support the improvement of overhead rates; grow the number of active supporters through digital fundraising; and improve our story telling to engage supporters such as our new 'We are BirdLife' case for support.

We would like to thank all our supporters whose generosity has helped to drive forward BirdLife's work over the past year. It's only with your continued support that we'll be able to protect the world we share.

BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. BirdLife is registered with the Fundraising Regulator, and no complaints were received in relation to BirdLife's fundraising activities during 2022.

Auditors

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

Acknowledgements

The staff of the Secretariat are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 21st September 2023 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Martin Birch', with a stylized, flowing script.

Martin Birch
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The

laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR). We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates and judgements for biases, reviewing regulatory correspondence with the Charity Commission, sample testing of grant and contract income, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK

27 September 2023

BirdLife International Trustees' Report and Financial Statements 2022
Consolidated Statement of Financial Activities (incorporating income and expenditure account)
For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income and endowments from:						
<i>Donations and legacies</i>						
Partner membership contributions	26	862,145	-	-	862,145	840,989
Subscriptions		264,142	-	-	264,142	161,711
Other donations and legacies		1,112,533	2,040,229	-	3,152,762	4,391,314
<i>Other trading activities</i>						
Event income		3,675	2,595,556	-	2,599,231	181,048
Trading activities		7,303	-	-	7,303	15,836
Income from investments	4	18,412	2,563	73,465	94,440	66,540
<i>Income from charitable activities</i>						
Partner organisations	26	421,432	1,493,954	-	1,915,386	1,648,724
Governmental institutions		367,292	4,530,434	-	4,897,726	4,277,525
Trusts and foundations		404,496	21,932,830	-	22,337,326	9,879,556
Corporations		-	4,296,731	-	4,296,731	2,825,892
Other income		7,550	58,485	-	66,035	24,243
Total income	27	3,468,980	36,950,782	73,465	40,493,227	24,313,378
Resources expended:						
Expenditure on raising funds	5	1,258,977	605,297	41,695	1,905,969	944,551
<i>Expenditure on charitable activities</i>						
Preventing Extinctions	5	166,399	2,828,815	-	2,995,214	2,543,397
Important Bird and Biodiversity		358,497	9,038,642	-	9,397,139	4,715,690
Migratory Birds and Flyways		109,985	2,854,613	-	2,964,598	2,357,639
Marine		184,639	1,915,967	-	2,100,606	2,550,442
Invasive Alien Species		76,804	355,715	-	432,519	374,868
Forests		382,186	4,564,807	-	4,946,993	4,430,159
Climate Change		116,570	608,644	-	725,214	597,298
Local Engagement & Empowerment		71,406	313,984	-	385,390	552,494
Capacity Development		196,946	2,123,879	-	2,320,825	2,247,148
Conservation Science		127,661	1,651,450	-	1,779,111	1,266,266
Conservation Policy		151,136	2,101,263	-	2,252,399	2,156,437
Total Resources Expended	5	3,201,206	28,963,076	41,695	32,205,977	24,736,389
Net gain/(loss) on investments	15	-	-	(292,015)	(292,015)	526,334
Net income / (expenditure) before transfers		267,774	7,987,706	(260,245)	7,995,235	103,323
Transfers between funds	15	-	229,862	(229,862)	-	-
Net movement in funds		267,774	8,217,568	(490,107)	7,995,235	103,323
Total funds brought forward	15	2,348,912	13,107,933	4,093,687	19,550,532	19,447,209
Total funds carried forward		2,616,686	21,325,501	3,603,580	27,545,767	19,550,532

The income and expenditure account includes only the unrestricted and restricted funds.

BirdLife International Trustees' Report and Financial Statements 2022

Balance Sheets

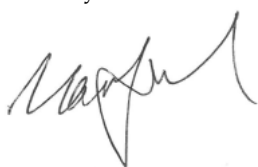
As at 31 December 2022

Company registration number: 2985746

	Notes	Group		Company	
		2022	2021	2022	2021
		£	£	£	£
Fixed assets					
Tangible assets	10	1,299,501	1,281,685	1,299,501	1,281,685
Investments	11	5,215,273	4,998,773	5,215,275	4,998,775
		<u>6,514,774</u>	<u>6,280,458</u>	<u>6,514,776</u>	<u>6,280,460</u>
Current assets					
Debtors	12	6,166,550	4,902,814	6,166,735	4,902,997
Cash at bank and in hand		18,700,405	10,999,960	18,700,218	10,999,775
		<u>24,866,955</u>	<u>15,902,774</u>	<u>24,866,953</u>	<u>15,902,772</u>
Creditors: Amounts falling due within one year	13	(3,835,962)	(2,632,700)	(3,835,962)	(2,632,700)
Net current assets		<u>21,030,993</u>	<u>13,270,074</u>	<u>21,030,991</u>	<u>13,270,072</u>
Net assets		<u>27,545,767</u>	<u>19,550,532</u>	<u>27,545,767</u>	<u>19,550,532</u>
Funds					
Income Funds					
Restricted funds	16	21,325,501	13,107,933	21,325,501	13,107,933
Unrestricted funds		2,616,686	2,348,912	2,616,686	2,348,912
		<u>23,942,187</u>	<u>15,456,845</u>	<u>23,942,187</u>	<u>15,456,845</u>
Endowment funds					
Permanent endowments	15	3,603,580	4,093,687	3,603,580	4,093,687
		<u>3,603,580</u>	<u>4,093,687</u>	<u>3,603,580</u>	<u>4,093,687</u>
		<u>27,545,767</u>	<u>19,550,532</u>	<u>27,545,767</u>	<u>19,550,532</u>

The surplus/(deficit) for the financial year dealt with in the financial statements of the parent charitable company was £267,774 (2021: £103,323).

The financial statements on pages 32 to 60 were approved by the Trustees on 21st September 2023 and were signed on their behalf by:



Martin Birch

Treasurer

The accompanying notes form an integral part of these financial statements.

BirdLife International Trustees' Report and Financial Statements 2022
Consolidated Cash Flow Statement
For the year ended 31 December 2022

	Notes	2022 £	2021 £
Net cash provided by operating activities	20	<u>8,501,652</u>	<u>311,614</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(197,117)	(501,955)
Purchase of investments	11	(2,013,239)	(1,470,253)
Proceeds of realisation of investments	11	1,454,666	1,104,512
Net cash movement on investments	11	<u>(45,517)</u>	<u>123,582</u>
Net cash used by investing activities		<u>(801,207)</u>	<u>(744,114)</u>
(Decrease)/ Increase in cash	21	<u>7,700,445</u>	<u>(432,500)</u>
Cash and cash equivalents at the beginning of the reporting period	21	<u>10,999,960</u>	<u>11,432,460</u>
Cash and cash equivalents at the end of the reporting period	21	<u>18,700,405</u>	<u>10,999,960</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

1 Charity information

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

2 Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2024 and a consideration of key risks, including COVID-19 and higher inflation, that could negatively affect the charity.

2022 has been another good year with the unrestricted reserves moving back inside the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2024, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

3 Accounting policies

The Financial Statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value.

b) Consolidation

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife Limited, company number 3387515) and its branches as described in note 24 for the year ended 31 December 2022. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

3 Accounting policies (continued)

c) Unrestricted funds

Unrestricted funds are general funds that are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

d) Restricted funds

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

e) Endowment funds

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 15. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

f) Incoming resources

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

g) Legacy income

Legacy income is recognised in the Consolidated Statement of Financial Activities when the charity has entitlement to the income, the receipt is considered probable and amounts receivable can be measured with sufficient reliability. Income from pecuniary interests is recognised when probate has been granted and we have been advised of the amount stipulated in the will. Income from residuary interests is recognised when probate has been granted and a reliable estimate of the amount receivable can be made.

h) Resources expended and cost allocation

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- | | | |
|--|----------------------------------|------------------------|
| • Preventing Extinctions | • Invasive Alien Species | • Capacity Development |
| • Important Bird and Biodiversity Areas (IBAs) | • Forests | • Conservation Science |
| • Migratory Birds and Flyways | • Climate Change | • Conservation Policy |
| • Marine | • Local Engagement & Empowerment | |

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' Report. Support activities include day-to-day operational management and have been allocated across the above categories following guidance provided in the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

3 Accounting policies (continued)

i) *Employee information*

Staff employed in the day-to-day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

j) *Pension costs*

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. Under the Ecuadorian Labour code, employers are required to pay a pension to employees upon reaching 25 years of service. Under FRS 102 the pension is considered to be a defined benefit scheme. As any provision required under FRS 102 is not material, no liability has been recognised in the financial statements.

k) *Operating leases*

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

l) *Foreign currencies*

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the Consolidated Statement of Financial Activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

m) *Tangible fixed assets and depreciation*

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Website 20%
- ERP 10%
- Land is not depreciated
- Buildings are depreciated 5% straight line

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

n) *Investments*

Investments are stated at market value at the balance sheet date. The Consolidated Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

o) *Financial activities of the holding company*

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

3 Accounting policies (continued)

p) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Critical judgements and estimations

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Notes to the Financial Statements

4 Investment income

	2022 £	2021 £
Income from fixed asset investments	73,465	64,389
Income from other restricted fund bank accounts	2,563	83
Interest from unrestricted fund bank accounts	18,412	2,068
	<u>94,440</u>	<u>66,540</u>

This can be analysed as follows:

	2022 £	2021 £
Harapan Fund	65,533	56,303
Other endowment funds	7,932	8,086
Other restricted funds	2,563	83
Unrestricted funds	18,412	2,068
	<u>94,440</u>	<u>66,540</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 11).

5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2022 Total £	2021 Total £
Expenditure on raising funds	1,655,564	-	220,755	29,650	1,905,969	944,551
Expenditure on charitable activities						
Preventing Extinctions	1,057,132	1,551,595	356,837	29,650	2,995,214	2,543,397
Important Bird and Biodiversity Areas	3,357,838	5,102,408	907,243	29,650	9,397,139	4,715,690
Migratory Birds and Flyways	1,546,691	1,035,104	353,153	29,650	2,964,598	2,357,639
Marine	939,478	882,286	249,192	29,650	2,100,606	2,550,442
Invasive Alien Species	165,591	188,802	48,476	29,650	432,519	374,868
Forests	1,461,670	2,891,643	564,030	29,650	4,946,993	4,430,159
Climate Change	203,187	408,682	83,695	29,650	725,214	597,298
Local Engagement & Empowerment	191,066	121,869	42,805	29,650	385,390	552,494
Capacity Development	1,448,648	566,837	275,690	29,650	2,320,825	2,247,148
Conservation Science	1,105,327	213,708	430,426	29,650	1,779,111	1,266,266
Conservation Policy	763,356	1,191,936	267,457	29,650	2,252,399	2,156,437
Total resources expended	<u>13,895,548</u>	<u>14,154,870</u>	<u>3,799,759</u>	<u>355,800</u>	<u>32,205,977</u>	<u>24,736,389</u>

Programme areas are highly diverse, and most projects overlap the different programme areas.

*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.

Notes to the Financial Statements

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2022 £	Total 2021 £
Staff costs	8,464,748	464,502	1,363,315	267,209	10,559,774	9,658,313
Support grants	14,154,871	-	-	-	14,154,871	8,834,866
Travel & conferences	1,069,993	38,260	12,326	74,164	1,194,743	448,605
Professional services	3,590,751	433,657	455,604	9,524	4,489,536	3,911,764
Office accommodation	120,844	226,382	276,054	-	623,280	636,768
Equipment & supplies	115,244	17,894	53,835	-	186,973	167,491
Communications	281,962	45,494	82,320	4,903	414,679	401,517
Event costs	804,431	10,415	-	-	814,846	27,901
Audit	28,336	19,586	41,250	-	89,172	72,531
Foreign exchange (gain) / loss	(580,763)	466,109	(516,217)	-	(630,871)	265,168
Other costs	1	1,100	307,873	-	308,974	311,465
Total	28,050,418	1,723,399	2,076,360	355,800	32,205,977	24,736,389

Support Costs are included in the expenditure reported in the Consolidated Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Secretariat office bases outside the UK. Global support costs relate to the UK headquarters.

6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2022 £	2021 £
Auditors' remuneration:		
UK charity audit	41,250	38,850
Over accrued in prior year	-	(7,050)
Grant funder audits	28,335	19,482
International offices*	19,586	21,249
Depreciation of tangible fixed assets	120,998	40,076

*Paid to firms other than Crowe U.K. LLP

7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2021: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £12,590 to 7 trustees (2021: £Nil).

In total trustees made donations of £18,255 during the year (2021: £18,574).

Notes to the Financial Statements

8 Employee information

The average monthly number of persons employed by the group during the year was:

	2022 Number	2021 Number
<i>Analysed by primary function</i>		
Charitable activities	159	192
Generating funds	23	22
Support activities	42	38
Management and administration of charity	3	3
	227	255

	2022 Number	2021 Number
<i>Analysed by geographical region</i>		
Africa	39	41
Americas	11	8
Asia	8	39
Europe	140	138
Japan	12	11
Middle East	7	8
Pacific	10	10
	227	255

	2022 £	2021 £
The costs for employing staff were:		
Wages and salaries	8,468,600	8,100,799
Social security costs	846,879	763,994
Pension costs (see note 18)	788,723	642,681
	10,104,202	9,507,474

Notes to the Financial Statements

8 Employee information (continued)

The number of employees who received aggregate emoluments within the following ranges were:

	2022 Number	2021 Number
£60,000 to £69,999	4	5
£70,000 to £79,999	10	4
£80,000 to £89,999	1	3
£90,000 to £99,999	1	-
£100,000 to £109,999	1	1
£110,000 to £119,999	3	1
£120,000 to £129,999	-	-
£130,000 to £139,999	-	1
£140,000 to £149,999	-	-
£150,000 and over	2	1
	<u>22</u>	<u>16</u>

22 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 22 employees amounted to £185,477 (2021: 16 employees £113,719).

Key management personnel as defined by the Trustees are the Chief Executive and the management team. The total cost of key management personnel during the year was £1,538,439 for 15 employees (2021: 16 employees £1,390,836).

Termination payments amounting to £Nil (2021: £Nil) were made during the period.

Notes to the Financial Statements

9 Grants and awards

Grants and awards to the value of £14,154,872 (2021: £8,834,866) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2022	2021
	£	£
American Bird Conservancy (ABC)*	1,046,464	-
Asity Madagascar*	207,551	153,168
Asociación Civil Armonía (ACA)*	244,844	-
Asociación Calidris*	169,363	82,168
Aves Argentinas (AOP)*	209,869	220,833
Aves y Conservación*	101,878	12,018
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	91,197	139,643
Bird Protection and Study Society of Serbia (BPSSS)*	135,487	40,134
BirdLife Cyprus*	174,239	89,400
Birdlife South Africa (BLSA)*	286,920	188,002
Birds Canada*	2,519	151,549
Burung Indonesia*	551,857	537,144
Conservation Society of Sierra Leone (CSSL)*	315,927	265,513
ECOAN – Asociación Ecosistemas Andinos	251,253	-
Fundacion Jocotoco	143,990	-
Global Initiative for Food Security and Ecosystem Preservation (GIFSEP)	109,530	-
Guyra Paraguay (GP)*	267,092	313,238
Haribon Foundation*	7,376	111,762
Hellenic Ornithological Society (HOS)*	140,531	111,029
Instituto de Investigación de Recursos Biológicos Alexander Von Humboldt	150,827	-
Lega Italiana Protezione Uccelli (LIPU)*	128,758	165,549
Ligue pour la Protection des Oiseaux (LPO)*	43,280	120,529
Malaysian Nature Society (MNS)*	60,794	139,104
Missouri Botanic Gardens (MBG)	143,957	-
National Audubon Society*	2,307,484	-
Nature Conservation Egypt (NCE)*	113,836	175,118
NatureLife Cambodia*	323,138	84,376
Naturschutzbund Deutschland e.V (NABU)*	98,654	125,299
Nigerian Conservation Foundation (NCF)*	147,142	55,643
Oikos	15,968	168,430
Polish Society for the Protection of Birds (OTOP)*	113,811	90,252
Royal Society for the Conservation of Nature (RSCN)*	148,161	126,534
Royal Society for the Protection of Birds (RSPB)*	739,518	259,289
SAVE Brasil*	264,998	368,682
Sociedad Española de Ornitología (SEO)*	62,245	149,230
Society for Nature Conservation (SABUKO)*	717,172	86,072
Society for the Conservation of Nature in Liberia (SCNL)*	316,607	214,292
The Society for the Conservation of Nature in Liberia (SPNL)*	19,121	115,282
University of East Anglia (UEA)	-	321,476
Wildlife Conservation Society (WCS)	479,097	214,187
WWF- Democratic Republic of Congo	171,536	-
Other Institutions	2,958,686	3,302,175
Other Individuals	172,195	137,746
	14,154,872	8,834,866

A full list of grants and awards is available at BirdLife's registered office.

*Grants and Awards paid to BirdLife Partners

Notes to the Financial Statements

10 Tangible fixed assets – group and company

	Land	Buildings	Equipment	ERP and Website	Total
	£	£	£	£	£
Cost					
At 1 January 2022	283,453	-	237,247	905,635	1,426,335
Additions	-	136,432	20,430	40,255	197,117
Disposals	-	-	(4,941)	(56,332)	(61,273)
At 31 December 2022	<u>283,453</u>	<u>136,432</u>	<u>252,736</u>	<u>889,558</u>	<u>1,562,179</u>
Depreciation					
At 1 January 2022	-	-	138,380	6,270	144,650
Disposals	-	-	(2,970)	-	(2,970)
Charge	-	-	42,087	78,911	120,998
At 31 December 2022	<u>-</u>	<u>-</u>	<u>177,497</u>	<u>85,181</u>	<u>262,678</u>
Net book value					
At 31 December 2022	<u>283,453</u>	<u>136,432</u>	<u>75,239</u>	<u>804,377</u>	<u>1,299,501</u>
At 31 December 2021	<u>283,453</u>	<u>-</u>	<u>98,867</u>	<u>899,365</u>	<u>1,281,685</u>

Cousin Island, is a BirdLife owned, nature reserve in the Seychelles. This granitic island and surrounding sea area was made a nature reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus sechellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998. The warbler was reclassified as "Near Threatened" from "Critically Endangered" in the Red List in 2015.

Notes to the Financial Statements

11 Investments

	Group and company	
	2022 £	2021 £
Market value at 1 January	4,998,773	4,071,856
Additions at cost	2,013,239	1,470,253
Disposals proceeds	(1,454,666)	(1,104,512)
Investment income	73,465	64,389
Management charges	(41,695)	(25,520)
Movement in cash	45,517	(123,582)
Net gains / (losses) arising on revaluations during year	(419,360)	645,890
Market value at 31 December: Group	5,215,273	4,998,773
Add: Shares in subsidiary undertaking	2	2
Total market value at 31 December: Company	5,215,275	4,998,775
Analysis of investments:		
Investments managed from UK	3,925,539	4,355,146
Investments managed from Japan	1,289,734	643,627
	5,215,273	4,998,773

	Group		Company	
	2022 £	2021 £	2022 £	2021 £
Shares in group undertaking	-	-	2	2
Other investments	5,215,273	4,998,773	5,215,273	4,998,773
	5,215,273	4,998,773	5,215,275	4,998,775

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Limited and are included at cost. Further information is in note 23.

Notes to the Financial Statements

11 Investments (continued)

Other investments consist of the investment portfolio which is invested as follows:

	2022		2021	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	352,851	74.7	371,365	72.8
- Bonds	46,065	9.8	58,622	11.5
- Alternatives	48,671	10.3	52,194	10.2
- Cash	24,663	5.2	28,018	5.5
	<u>472,250</u>	<u>100</u>	<u>510,199</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,117,605	61.3	2,582,259	67.2
- Bonds	679,368	19.7	614,311	16.0
- Alternatives	431,873	12.5	472,807	12.3
- Cash	224,443	6.5	175,570	4.5
	<u>3,453,289</u>	<u>100</u>	<u>3,844,947</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	1,289,734	100	643,627	100
	<u>1,289,734</u>	<u>100</u>	<u>643,627</u>	<u>100</u>
Total	<u>5,215,273</u>		<u>4,998,773</u>	

12 Debtors

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	5,912,723	4,272,468	5,912,725	4,272,468
Other debtors	34,260	375,820	34,260	375,820
Prepayments	213,844	223,348	213,844	223,348
Other taxation & social security	5,723	31,178	5,723	31,178
	<u>6,166,550</u>	<u>4,902,814</u>	<u>6,166,735</u>	<u>4,902,997</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

13 Creditors: amounts falling due within one year – group and company.

	2022 £	2021 £
Trade creditors	564,115	259,301
Other taxation and social security	135,646	100,478
Other creditors	252,099	265,754
Accruals	2,668,839	1,783,401
Deferred income	215,263	223,765
	<u>3,835,962</u>	<u>2,632,700</u>

Deferred income is analysed as follows:

	2022 £	2021 £
Balance at 1 January	223,765	4,886
Amount released to incoming resources	(223,765)	(4,886)
Amount deferred in the year	215,263	223,765
Balance at 31 December	<u>215,263</u>	<u>223,765</u>

14 Financial instruments

	2022 £	2021 £
Financial assets measured at amortised cost	5,912,725	4,272,468
Financial liabilities measured at amortised cost	564,115	259,301
Financial assets at fair value	5,216,093	4,998,773

Notes to the Financial Statements

15 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2022	resources	expended	transfers	2022
	£	£	£	£	£
Permanent endowment funds:					
Harapan Fund	3,599,993	65,533	(267,043)	(267,973)	3,130,510
Sundry Funds	493,694	7,932	(4,514)	(24,042)	473,071
		-	-	-	-
Total	4,093,687	73,465	(271,557)	-292,015	3,603,581

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	-
Gain on revaluation of investments	(292,015)
Total	(292,015)

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2022

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,250,563	-	2,250,563	30,280	-	30,280	187,612	-	187,612
Unapplied total return	-	1,349,430	1,349,430	-	171,913	171,913	-	103,890	103,890
Total	2,250,563	1,349,430	3,599,993	30,280	171,913	202,193	187,612	103,890	291,502
Movements in the reporting period:									
Exchange gains/losses	243,410	-	243,410	1,475	-	1,475	(13,809)	-	(13,809)
Investment return: dividends & interest	-	65,533	65,533	-	3,244	3,244	-	4,688	4,688
Investment return: realised & unrealised gains & (losses)	-	(511,383)	(511,383)	-	(11,580)	(11,580)	-	(128)	(128)
Less: Investment management costs	-	(37,181)	(37,181)	-	(1,846)	(1,846)	-	(2,668)	(2,668)
Total	243,410	(483,031)	(239,621)	1,475	(10,182)	(8,707)	(13,809)	1,892	(11,917)
Unapplied total return allocated to income	-	(229,862)	(229,862)	-	-	-	-	-	-
Net movements in reporting period	-	(229,862)	(229,862)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,493,973	-	2,493,973	31,754	-	31,754	173,803	-	173,803
Unapplied total return	-	636,537	636,537	-	161,732	161,732	-	105,782	105,782
Total	2,493,973	636,537	3,130,510	31,754	161,732	193,486	173,803	105,782	279,585

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2021

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,194,747	-	2,194,747	32,036	-	32,036	174,551	-	174,551
Unapplied total return	-	967,988	967,988	-	143,248	143,248	-	78,067	78,067
Total	2,194,747	967,988	3,162,735	32,036	143,248	175,284	174,551	78,067	252,618
Movements in the reporting period:									
Exchange gains/losses	55,816	-	55,816	(1,756)	-	(1,756)	13,061	-	13,061
Investment return: dividends & interest	-	56,303	56,303	-	3,307	3,307	-	4,779	4,779
Investment return: realised & unrealised gains & (losses)	-	408,489	408,489	-	27,126	27,126	-	23,598	23,598
Less: Investment management costs	-	(21,198)	(21,198)	-	(1,768)	(1,768)	-	(2,554)	(2,554)
Total	55,816	443,594	499,410	(1,756)	28,665	26,909	13,061	25,823	38,884
Unapplied total return allocated to income	-	(62,152)	(62,152)	-	-	-	-	-	-
Net movements in reporting period	-	(62,152)	(62,152)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,250,563	-	2,250,563	30,280	-	30,280	187,612	-	187,612
Unapplied total return	-	1,349,430	1,349,430	-	171,913	171,913	-	103,890	103,890
Total	2,250,563	1,349,430	3,599,993	30,280	171,913	202,193	187,612	103,890	291,502

Notes to the Financial Statements

16 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2022	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2022
	£	£	£	£
Global and Multi-Regional Programmes				
Preventing Extinctions	627,857	1,096,008	(1,215,052)	508,813
Important Bird and Biodiversity Areas	1,519,745	6,424,110	(4,438,487)	3,505,368
Forests	1,977,477	993,695	(1,673,693)	1,297,479
Marine	1,083,911	655,897	(907,120)	832,688
Migratory Birds and Flyways	348,552	5,186,844	(802,865)	4,732,531
Conservation Science	102,726	1,106,943	(1,029,428)	180,241
Climate Change	277,786	147,005	(164,855)	259,936
Capacity Development	352,862	1,607,053	(1,503,200)	456,715
Fundraising	429,389	93,043	(286,200)	236,232
Global and Multi-Regional Programmes - Other	40,533	921,502	(798,659)	163,376
	<u>6,760,838</u>	<u>18,232,100</u>	<u>(12,819,559)</u>	<u>12,173,379</u>
Africa				
Preventing Extinctions	345,624	566,125	(560,102)	351,647
Important Bird and Biodiversity Areas	54,721	666,345	(598,392)	122,674
Forests	623,341	1,176,930	(1,700,237)	100,034
Marine	114,845	1,030,676	(571,073)	574,448
Migratory Birds and Flyways	154,174	304,726	(194,318)	264,582
Capacity Development	302,165	305,393	(426,161)	181,397
Africa – Other	47,408	44,849	(72,543)	19,714
	<u>1,642,278</u>	<u>4,095,044</u>	<u>(4,122,826)</u>	<u>1,614,496</u>
Americas				
Important Bird and Biodiversity Areas	208,848	3,232,872	(3,178,600)	263,120
Migratory Birds and Flyways	298,932	1,121,525	(1,061,714)	358,743
Forests	35,846	865,238	(803,557)	97,527
Americas - Other	60,746	454,271	(577,742)	(62,725)
	<u>604,372</u>	<u>5,673,906</u>	<u>(5,621,613)</u>	<u>656,665</u>
Asia				
Preventing Extinctions	233,725	336,299	(172,264)	397,760
Migratory Birds and Flyways	473,789	217,687	(231,561)	459,915
Asia – Other	221,081	319,380	(399,476)	140,985
	<u>928,595</u>	<u>872,366</u>	<u>(803,301)</u>	<u>998,660</u>
Japan				
Preventing Extinctions	104,152	215,659	(175,664)	144,147
Forests	222,699	45,013	(34,965)	232,747
Conservation Science	1,327,852	2,380,556	(456,783)	3,251,625
Japan - Other	94,560	187,098	(129,025)	152,633
	<u>1,749,263</u>	<u>2,828,326</u>	<u>(796,437)</u>	<u>3,781,152</u>
Europe & Central Asia				
Preventing Extinctions	102,126	402,148	(186,762)	317,512
Marine	155,320	388,628	(454,414)	89,534
Conservation Policy	354,962	1,797,965	(1,606,116)	546,810
Europe & Central Asia - Other	154,481	1,145,344	(1,161,496)	138,329
	<u>766,888</u>	<u>3,734,084</u>	<u>(3,408,787)</u>	<u>1,092,185</u>
Middle East				
Migratory Birds and Flyways	61,863	270,652	(301,160)	31,355
Middle East - Other	30,269	255,087	(275,446)	9,910
	<u>92,132</u>	<u>525,739</u>	<u>(576,606)</u>	<u>41,265</u>
Pacific				
Important Bird and Biodiversity Areas	141,216	161,903	(241,290)	61,829
Invasive Alien Species	378,480	554,949	(252,776)	680,653
Marine	7,803	218,556	(40,963)	185,396
Pacific – Other	36,068	52,808	(49,055)	39,821
	<u>563,567</u>	<u>988,216</u>	<u>(584,084)</u>	<u>967,699</u>
BirdLife total	<u>13,107,933</u>	<u>36,950,782</u>	<u>(28,733,214)</u>	<u>21,325,501</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 12.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

Notes to the Financial Statements

17 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2022 Total £	Tangible fixed assets £	Investments £	Net current assets £	2021 Total £
Endowment funds								
Helmut Sick Fund	-	193,486	-	193,486	-	202,192	-	202,192
Sumatra Fund	-	279,585	-	279,585	-	291,502	-	291,502
Harapan Fund	-	3,130,510	-	3,130,510	-	3,599,993	-	3,599,993
Restricted funds	-	1,289,734	20,035,767	21,325,501	-	-	13,107,933	13,107,933
Unrestricted funds	<u>1,299,501</u>	<u>321,958</u>	<u>995,227</u>	2,616,686	<u>1,281,685</u>	<u>905,086</u>	<u>162,141</u>	<u>2,348,912</u>
	<u>1,299,501</u>	<u>5,215,273</u>	<u>21,030,994</u>	<u>27,545,768</u>	<u>1,281,685</u>	<u>4,998,773</u>	<u>13,270,074</u>	<u>19,550,532</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife Limited

Notes to the Financial Statements

18 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £788,723 (2021: £642,681). Pension contributions payable to the funds at the year-end were £Nil (2021: £Nil).

19 Indemnity insurance

An indemnity insurance premium amounting to £3,961 (2021: £1,840) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

20 Reconciliation of changes in resources to net cash flow from operating activities

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	7,966,420	103,323
Adjustments for:		
Depreciation on tangible fixed assets	120,998	40,425
Losses on disposal of tangible fixed assets	87,118	327
(Increase)/Decrease in debtors	(1,263,737)	410,167
Increase/(Decrease) in creditors	1,203,263	442,131
Loss/(Gain) on investments	387,590	(684,759)
Net cash inflow/(outflow) from operating activities	<u>8,501,652</u>	<u>311,614</u>

21 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2022	2021
	£	£
Net funds, being cash at bank and in hand, at 1 January	10,999,960	11,432,460
Increase/(Decrease) in cash in the year	<u>7,700,445</u>	<u>(432,500)</u>
Net funds, being cash at bank and in hand, at 31 December	<u>18,700,405</u>	<u>10,999,960</u>

22 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2022	2021
	£	£
Commitments expiring within one year	260,666	286,026
Commitments expiring in 2 – 5 years	313,449	499,333
Commitments expiring after 5 years	-	-

Of the above commitments £346,170 (2021: £461,560) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

Notes to the Financial Statements

23 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 24. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Services Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2022, but changed its name on 11 May 2018 to BirdLife Limited. The net assets of BirdLife Limited at the year-end were £2.

24 BirdLife International branches

Stichting BirdLife Europe is a registered entity in the Netherlands. It comprises activities of the Secretariat's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe who are employees of BirdLife International.

Ippan Shadan Houjin BirdLife International Tokyo is an association registered in Japan. It is controlled by a Board comprising staff of BirdLife International. Senior staff are employed by BirdLife International.

BirdLife International (Asia) Limited is a registered company limited by guarantee and a charity in Singapore. The majority of the Board are staff of BirdLife International.

BirdLife International is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	1,597,733	2,621,794
Ippan Shadan Houjin BirdLife International Tokyo	2,988,928	3,781,101
BirdLife International (Asia) Limited	774,068	(2,062,015)
BirdLife International (Kenya)	2,270,023	532,151

25 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation. Its name was changed in 2021 to Friends of BirdLife International Inc.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

26 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 55 to 59 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

Contributions from BirdLife Partners

Country/Territory	Partner	2022			2021		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,488	-	2,488	1,934	-	1,934
Australia*	BirdLife Australia	9,290	-	9,290	13,898	-	13,898
Austria	BirdLife Austria	7,481	3,381	10,862	3,077	5,189	8,266
Azerbaijan	Azerbaijan Ornithological Society (AOS)	-	-	-	(366)	-	(366)
Bahamas	Bahamas National Trust (BNT)	1,847	-	1,847	-	-	-
Belarus	Akhova Ptushak Belarusi (APB)	-	-	-	455	-	455
Belgium*	Natuurpunt	81,556	-	81,556	76,821	-	76,821
Belgium*	Natagora	20,734	-	20,734	15,787	-	15,787
Belize*	Belize Audubon Society (BAS)	411	-	411	305	-	305
Bhutan	Royal Society for the Protection of Nature (RSPN)	461	-	461	422	-	422
Bolivia*	Asociación Civil Armonía (ACA)	461	-	461	330	-	330
Botswana	BirdLife Botswana (BLB)	402	-	402	350	-	350
Brazil	SAVE Brasil	372	-	372	336	-	336
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	705	438,764	439,469	935	197,474	198,409
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	743	-	743	346	-	346
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	374	-	374	-	-	-
Cambodia	Nature Life Cambodia	433	-	433	-	20,928	20,928
Canada	Nature Canada (NC)	3,034	-	3,034	2,825	42,724	45,549
Canada*	Bird Studies Canada (BSC)	5,931	-	5,931	8,670	-	8,670
Cape Verde	Biosfera	380	-	380	-	-	-
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	(369)	-	(369)	364	-	364
Colombia	Asociación Calidris	365	-	365	358	-	358
Cook Islands	Te Ipukarea Society (TIS)	380	-	380	336	-	336
Croatia	Association BIOM	633	9,066	9,699	617	342	959
Cyprus	BirdLife Cyprus	675	4,227	4,901	658	-	658
Czechia	Czech Society for Ornithology (CSO)	4,661	-	4,661	4,436	8,055	12,491
Denmark	Dansk Ornitologisk Forening (DOF)	16,818	-	16,818	15,599	-	15,599
Dominican Republic	Grupo Jaragua	396	-	396	347	-	347
Ecuador	Aves y Conservación	-	-	-	-	-	-
Egypt	Nature Conservation Egypt (NCE)	415	-	415	361	-	361
Estonia	Eesti Ornitoloogiuühing (EOU)	755	-	755	749	-	749
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	416	-	416	353	-	353
Falkland Islands	Falklands Conservation	380	-	380	353	25,632	25,985
Fiji*	Nature Fiji-MareqetiViti	418	-	418	793	2,948	3,741
Finland*	BirdLife Suomi-Finland	17,933	2,113	20,046	19,626	-	19,626
France	Ligue pour la Protection des Oiseaux (LPO)	59,454	-	59,454	73,165	-	73,165
French Polynesia	Societe' d'Ornithologie de Polynesie "Manu"	380	-	380	364	-	364
Georgia	Society for Nature Conservation (SABUKO)	380	-	380	353	-	353
Germany	Nature and Biodiversity Conservation Union (NABU)	157,607	73,229	230,836	100,469	22,265	122,734
Ghana	Ghana Wildlife Society (GWS)	374	-	374	365	-	365
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	380	-	380	353	-	353
Greece	Hellenic Ornithological Society (HOS)	1,342	-	1,342	1,298	-	1,298

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2022			2021		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Guinea	Guinee-Ecologie	374	-	374	-	-	-
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,438	-	1,438	1,322	3,453	4,775
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,208	2,530	7,738	5,176	5,189	10,365
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	880	-	880	819	-	819
India	Bombay Natural History Society (BNHS)	3,409	-	3,409	2,533	-	2,533
Indonesia*	Burung Indonesia	402	-	402	364	-	364
Iraq	Nature Iraq (NI)	-	-	-	-	477	477
Ireland	BirdWatch Ireland	3,432	-	3,432	7,997	-	7,997
Italy	Lega Italiana Protezione Uccelli (LIPU)	23,332	8,432	31,764	22,803	-	22,803
Japan	Wild Bird Society of Japan (WBSJ)	1,520	-	1,520	1,433	-	1,433
Jordan*	Royal Society for the Conservation of Nature (RSCN)	415	-	415	356	-	356
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	380	-	380	364	-	364
Kenya	Nature Kenya (EANHS)	374	2,551	2,925	459	-	459
Latvia	Latvijas Ornitologijas Biedriba (LOB)	659	-	659	921	-	921
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	380	-	380	353	-	353
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	1,084	-	1,084	886	-	886
Lithuania	Lithuanian Ornithological Society (LOD)	652	-	652	376	-	376
Luxembourg	natur&emwelt a.s.b.l	4,893	-	4,893	4,413	-	4,413
North Macedonia	Macedonian Ecological Society (MES)	380	-	380	394	-	394
Madagascar	Asity Madagascar	416	-	416	364	-	364
Malaysia	Malaysian Nature Society (MNS)	1,292	-	1,292	1,267	-	1,267
Malta	BirdLife Malta	1,557	38,282	39,839	804	-	804
Mauritania	Nature Mauritanie	(369)	-	(369)	369	-	369
Mauritius*	Mauritian Wildlife Foundation	380	-	380	353	-	353
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	380	832	1,212	347	-	347
Morocco*	GREPOM/BirdLife Morocco	456	-	456	369	-	369
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	380	-	380	353	-	353
Nepal*	Bird Conservation Nepal (BCN)	679	-	679	650	-	650
Netherlands	Vogelbescherming Nederland (VBN)	141,531	223,012	364,543	129,198	285,787	414,985
Nigeria*	Nigerian Conservation Foundation (NCF)	1,229	-	1,229	1,177	-	1,177
Norway*	Norsk Ornitologisk Forening (NOF)	7,944	-	7,944	7,481	-	7,481
Palau	Palau Conservation Society (PCS)	380	-	380	340	-	340
State of Palestine*	Palestine Wildlife Society (PWLS)	462	-	462	369	-	369
Panama*	Sociedad Audubon de Panama (PAS)	369	-	369	381	-	381
Paraguay	Guyra Paraguay (GP)	922	-	922	716	-	716
Philippines	Haribon Foundation (HF)	421	-	421	336	-	336
Poland	Polish Society for the Protection of Birds (OTOP)	1,624	-	1,624	2,555	4,000	6,555
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	2,001	-	2,001	2,972	-	2,972

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2022			2021		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Romania	Romanian Ornithological Society (SOR)	(3,530)	-	(3,530)	640	-	640
Senegal	Nature-Communautés-Développement (NCD)	413	-	413	-	-	-
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	658	-	658	349	-	349
Seychelles	Nature Seychelles	380	-	380	-	-	-
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	463	-	463	401	-	401
Singapore*	Nature Society (Singapore)	813	-	813	743	-	743
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	800	832	1,632	867	-	867
Slovenia	Drustvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	791	-	791	801	-	801
South Africa	BirdLife South Africa (BLSA)	905	-	905	992	-	992
Spain	Sociedad Española de Ornitología (SEO)	12,526	(877)	11,648	13,462	-	13,462
Sri Lanka*	Field Ornithology Group of Sri Lanka (FOGSL)	416	-	416	330	-	330
Sweden	Sveriges Ornitologiska Förening (SOF)	19,497	5,712	25,209	20,436	5,144	25,580
Switzerland	Schweizer Vogelschutz (SVS)	53,329	21,133	74,461	71,443	43,244	114,687
Thailand	Bird Conservation Society of Thailand (BCST)	402	-	402	353	-	353
Tunisia*	Association Les Amis des Oiseaux (AAO)	417	-	417	364	-	364
Turkey	Doga Dernegi	376	-	376	369	-	369
Uganda*	Nature Uganda (NU)	433	-	433	353	-	353
UK*	Royal Society for the Protection of Birds (RSPB)	450,351	490,983	941,334	250,819	662,326	913,145
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	-	-	-	358	-	358
Uruguay	Aves Uruguay (GUPECA)	463	-	463	369	-	369
USA	American Bird Conservancy (ABC)	6,058	54,235	60,293	5,814	13,794	19,608
USA	National Audubon Society	124,699	118,048	242,747	107,447	101,716	209,163
Zambia	BirdWatch Zambia	380	-	380	364	-	364
Zimbabwe	BirdLife Zimbabwe (BLZ)	380	-	380	360	12,780	13,140
		<u>1,283,577</u>	<u>1,493,954</u>	<u>2,777,531</u>	<u>1,026,246</u>	<u>1,463,467</u>	<u>2,483,713</u>

*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	862,145
Other Income from Partners	<u>421,432</u>
Total	<u>1,283,577</u>

Payments to BirdLife Partners		2022	2021
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	209,869	220,833
Austria	BirdLife Austria	1,724	-
Belgium*	Natuurpunt	1,724	-
Belgium*	Natagora	2,011	-
Belize*	Belize Audubon Society (BAS)	-	120
Bhutan	Royal Society for Protection of Nature (RSPN)	-	462
Bolivia*	Asociación Civil Armonía (ACA)	244,844	-
Botswana	BirdLife Botswana (BLB)	7,013	14,795
Brazil	SAVE Brazil	264,998	368,682
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	174	675
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	-	4,288
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	-	8,575
Cabo Verde	Biosfera I	91,197	139,643
Cambodia	Nature Life Cambodia	323,138	78,203
Canada*	Bird Studies Canada	2,519	151,549
Colombia	Asociación Calidris	169,363	82,168
Cook Islands	Te Ipukarea Society (TIS)	7,623	1,510
Croatia	Association BIOM	53,416	50,637
Cyprus	BirdLife Cyprus	174,239	48,825
Czechia	Czech Society for Ornithology (CSO)	10,660	13,620
Denmark	Dansk Ornitologisk Forening (DOF)	27,062	-
Ecuador	Aves y Conservacion (CECIA)	101,878	12,018
Egypt	Nature Conservation Egypt (NCE)	120,415	175,118
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	4,389	95,260
Fiji*	Nature Fiji-Mareqeti Viti	4,025	-
Finland*	BirdLife Suomi-Finland	7,723	-
France	Ligue pour La Protection des Oiseaux (LPO)	43,280	120,529
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	74,879	70,118
Georgia	SABUKO - Society for Nature Conservation	717,172	86,072
Germany	Nature and Biodiversity Conservation Union (NABU)	98,654	125,299
Ghana	Ghana Wildlife Society (GWS)	-	1,841
Greece	Hellenic Ornithological Society (HOS)	140,531	111,029
Guinea	Guinee Ecologie	5,914	15,862
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	11,352	3,516
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	2,011	675
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	27,061	-
India	Bombay Natural History Society (BNHS)	38,853	45,624
Indonesia*	Burung Indonesia	551,857	537,144
Iraq	Nature Iraq	6,057	499
Ireland	BirdWatch Ireland	1,724	-
Italy	Lega Italiana Protezione Uccelli (LIPU)	128,758	165,549
Jordan*	Royal Society for the Conservation of Nature (RSCN)	148,161	126,534
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	10,665	4,902
Kenya	Nature Kenya (EANHS)	53,899	99,373
Latvia	Latvia Ornithological Society (LOB)	12,210	7,767
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	19,121	115,282
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	316,607	214,292
Lithuania	Lithuanian Ornithological Society (LOD)	-	16,087
North Macedonia	Macedonian Ecological Society (MES)	2,351	4,803
Madagascar	Asity Madagascar	207,551	153,168
Malawi	Wildlife and Environmental Society of Malawi (WESM)	8,410	9,705
Malaysia	Malaysian Nature Society (MNS)	60,794	139,104
Malta	BirdLife Malta	39,819	37,181
Mauritania	Nature Mauritanie	5,242	18,949
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	13,423	22,169
Morocco*	GREPOM/BirdLife Morocco	33,517	40,000
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	5,051	26,691
Nepal*	Bird Conservation Nepal	4,829	10,473
Netherlands	Vogelbescherming Nederland (VBN)	6,035	-
Nigeria*	Nigerian Conservation Foundation (NCF)	147,142	55,644
Norway	Norsk Ornitologisk Forening (NOF)	-	1,564
State of Palestine*	Palestine Wildlife Society (PWLS)	2,390	19,339

BirdLife International Trustees' Report and Financial Statements 2022
Notes to the Financial Statements

Payments to BirdLife Partners (Continued)		2022	2021
Country/Territory	Partner	£	£
Paraguay	Guyra Paraguay (GP)	267,092	313,238
Panama*	Sociedad Audubon de Panama (PAS)	2,240	-
Peru	Asociación Ecosistemas Andinos (ECOAN)	90,881	-
Philippines	Haribon Foundation (HF)	7,376	111,762
Poland	Polish Society for the Protection of Birds (OTOP)	113,811	91,120
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	21,579	65,462
Romania	Romanian Ornithological Society (SOR)	-	5,137
Senegal	Nature-Communautés-Développement (NCD)	44,632	13,141
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	135,487	40,134
Seychelles	Nature Seychelles	-	8,576
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	315,927	265,513
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	1,724	-
Slovenia	Društvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	35,548	38,684
South Africa	BirdLife South Africa (BLSA)	286,920	188,002
Spain	Sociedad Española de Ornitología (SEO)	62,245	149,230
Sweden	Sveriges Ornitologiska Förening (SOF)	8,621	-
Switzerland	Schweizer Vogelschutz (SVS)	-	4,265
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	30,701	49,862
Tanzania	Nature Tanzania	55,304	-
Thailand	Bird Conservation Society of Thailand	37,653	29,000
Tunisia*	Association "Les Amis des Oiseaux"	43,624	73,103
Turkey	Doga Dernegi	81,504	75,735
Uganda*	Nature Uganda (NU)	31,512	-
UK*	Royal Society for the Protection of Birds (RSPB)	739,518	259,289
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	55,955	-
Uruguay	Aves Uruguay	8,425	11,640
USA	American Bird Conservancy (ABC)	1,046,464	-
USA	National Audubon Society	2,307,484	-
Zambia	BirdWatch Zambia	10,608	38,839
Zimbabwe	BirdLife Zimbabwe (BLZ)	30,249	63,262
		10,648,408	5,768,759

*Partner organisations that had representatives on the board of directors of BirdLife International during 2022. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

27 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2021 £
Income and endowments from:					
<i>Donations and legacies</i>					
Partner membership contributions	26	840,989	-	-	840,989
Subscriptions		161,711	-	-	161,711
Other donations and legacies		1,066,352	3,324,962	-	4,391,314
<i>Other trading activities</i>					
Event income		-	181,048	-	181,048
Trading activities		15,836	-	-	15,836
Income from investments	4	2,068	83	64,389	66,540
<i>Income from charitable activities</i>					
Partner organisations	26	185,257	1,463,467	-	1,648,724
Governmental institutions		3,026	4,274,499	-	4,277,525
Trusts and foundations		633,482	9,246,074	-	9,879,556
Corporations		-	2,825,892	-	2,825,892
Other income		533	23,710	-	24,243
Total income	27	2,909,254	21,339,735	64,389	24,313,378
Resources expended:					
Expenditure on raising funds	5	840,390	78,641	25,520	944,551
<i>Expenditure on charitable activities</i>					
Preventing Extinctions	5	126,719	2,416,678	-	2,543,397
Important Bird and Biodiversity		280,995	4,434,695	-	4,715,690
Migratory Birds and Flyways		15,339	2,342,300	-	2,357,639
Marine		174,202	2,376,240	-	2,550,442
Invasive Alien Species		55,996	318,872	-	374,868
Forests		421,510	4,008,649	-	4,430,159
Climate Change		72,687	524,611	-	597,298
Local Engagement & Empowerment		112,581	439,913	-	552,494
Capacity Development		253,791	1,993,357	-	2,247,148
Conservation Science		83,399	1,182,867	-	1,266,266
Conservation Policy		80,299	2,076,138	-	2,156,437
Total Resources Expended	5	2,517,908	22,192,961	25,520	24,736,389
Net gains on investments	15	-	-	526,334	526,334
Net income / (expenditure) before		391,346	(853,226)	565,203	103,323
Transfers between funds	15	-	62,152	(62,152)	-
Net movement in funds		391,346	(791,074)	503,051	103,323
Total funds brought forward	15	1,957,566	13,899,007	3,590,636	19,447,209
Total funds carried forward		2,348,912	13,107,933	4,093,687	19,550,532

28 Capital commitments

Commitments for capital expenditure as at 31 December 2022 not provided for in the accounts was £Nil (2021 £Nil).

In 100 years of our history, we've never needed your help more.

This decade is a tipping point for nature; it's now or never for tackling biodiversity loss and climate change. With nations' governments coming together on commitments including protecting and managing 30% of the Earth's land, freshwater and ocean by 2030, we have an opportunity we can't afford to miss.

Become a member

Join with us to make a difference, now and for our planet's future. By becoming a member of BirdLife, your support will help us make sure garden birdsong stays common. It will stop threatened species like Andean Condors disappearing from our world. It will save landscapes that store carbon and shelter thousands of birds, animals and people. And it will speed up the changeover to renewable energy and kinder ways of living. It's only with your support that we'll be able to protect the world we share.

To learn more about becoming a member please email membership@birdlife.org or telephone +44 (0)1223 747524.

Support an area of our work

At BirdLife International, we have the local roots, global network, experience and knowledge to sustainably protect the natural world and rebalance human impact. We're making progress every day. But with the help of philanthropists, foundations and corporations worldwide, we can do more, and we can do it faster.

To learn more how you can support our work, please e-mail fundraising@birdlife.org or telephone +44 (0)1223 747524.

More information can also be found online at www.birdlife.org

Leave us a gift in your will

Gifts left to BirdLife have been crucial in helping us accelerate our work in areas of priority. We will invest your legacy wisely so you can be certain it will help us make a real difference for birds, nature and people.

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime.

For more information on how to write BirdLife into your will please e-mail legacies@birdlife.org or telephone +44 (0)1223 747524.

More information can also be found online at <https://www.birdlife.org/legacies/>

BIRDLIFE INTERNATIONAL

England & Wales - Charity number 1042125

Accounts



BirdLife International

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the
Financial Statements for the year ended 31 December 2021

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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A message from our Chair



2021 has been a year in which the epochal crises of climate and biodiversity have not only been re-confirmed and highlighted by very recent scientific reports, from the UN and its Secretary General António Guterres with especial urgency, but the public has expressed increasing awareness and engagement as well. As this review will demonstrate, BirdLife, celebrating its centenary in 2022, has played an important role in this with seminal participation at both the initial Kunming Biodiversity COP and the slightly later Glasgow Climate COP. Indeed, we are gratified that the significant elbow grease we have put into making leaders understand the inextricability of these two crises, and how we must address them, bore fruit in the final declarations from Glasgow.

The breadth of BirdLife's effectiveness from these critical policy contributions and advocacy to the preservation and restoration of species and sites, all the while mobilising our 117 partners and local communities around the globe, is impressive. And I'm pleased to say it is becoming increasingly evident and visible in the eyes of significant funders as we closed out 2021 with the announcements of ambitiously scaled projects involving, among others, the Bezos Earth Fund for Key Biodiversity Areas and the Asian Development Bank for critical flyway wetlands.

At the same time, we continue to provide the planet's most comprehensive scientific data on the state of the world's birds through our annual compilation of the relevant Red List report. Asia's big forest birds bear the brunt of hunting and habitat loss, while the heat is on for species on the front line of climate chaos. Meanwhile, rousing recoveries show us the way forward in this year's Red List update. All is not yet lost, and recent successes show the great things that conservation action can achieve. This year, Indigo-winged Parrot was taken off the Critically Endangered list thanks to coordinated conservation efforts at its main stronghold in the cloud forest of Colombia's central Andes. Similarly,

Hawaiian Goose has moved down a threat level, from Vulnerable to Near Threatened, thanks to a highly successful captive breeding and reintroduction programme. After extensive predator control and habitat restoration, the reintroduced populations have become truly "wild" and self-sustaining – showing that, if given the chance, it is possible for a species to rise from the ashes of near-extinction.

When we contemplate the scale of challenge the planet faces, we therefore know that conservation works. When we act, nature is resilient. As the American poet Emily Dickinson wrote nearly 200 years ago,

"Hope" is the thing with feathers -
That perches in the soul -
And sings the tune without the words -
And never stops - at all -
Truer words have rarely been spoken!

A message from our CEO



I deeply share Braulio's hope. Conservation works! BirdLife proves this day in and day out. Our extensive partnership of 117 partners and national communities around the globe, our seminal, highly cited science, and our proven century old track record saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. We are determined to intensify the synergies of our strategic pillars of sites, species, systems and society and roll out projects that scale up our experience globally.

An important example of this approach received an important boost as 2021 drew to a close. We have launched a ground-breaking partnership with the Asian Development Bank for a \$3 billion wetland conservation project along the East Asian-Australasian Flyway to protect wetlands along one of the world's major bird migration routes. Every year, this Flyway is used by some 50 million waterbirds of over 200 different species. Stretching from Siberia and Alaska to Australia and New Zealand, the flyway connects a chain of coastal wetlands spanning 20+ countries, providing vital habitats where shorebirds can stop to feed, rest and refuel on their journey. Initially, we'll focus on 50 priority coastal wetland sites with conservation and habitat restoration using an innovative blended financial model that will mobilise investments from multiple private foundations, government bodies and regional development banks. Our goal is to integrate nature into the financial structures of the region - and to roll out the approach and its lessons learned on the planet's 7 other flyways. With local communities and special efforts to include women, Indigenous people, and youth throughout the project, the approach simultaneously tackles both the climate and nature crises to benefit people and their need for sustainable livelihoods.

Our global footprint and our roots in local communities on every continent equip us to demand with an unparalleled voice the types of changes society needs to make if we are to thrive alongside nature. Back in 2020, we joined forces with

the UN Special Rapporteur on Human Rights and the Environment, Dr. David Boyd, to launch our 1Planet1Right.org campaign to push the United Nations to recognise the universal human right to a healthy planet. Complementing our work in the policy corridors of international diplomacy, our campaign included a music video and a petition drive that, combined with partners' efforts, led the UN's Human Rights Council to unanimously decide to push for the right in the UN's General Assembly, an enormous step forward to enshrine this most elemental of rights to secure a future for our children and grandchildren.

As we prepare next year to celebrate our 100th anniversary and convene for our Global Partnership Congress to agree on our strategy for the next critical decade, our commitment, enthusiasm and energy for the fight ahead is in full flight.

So yes, my hope, our hope at BirdLife, is a magnificent thing with feathers, undergirded with science and tireless work, and empowered by millions of supporters, staff and volunteers, around our magnificent planet.

Trustees' Report

Introduction

Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2021 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 115 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the purpose and work of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 118 BirdLife Partners worldwide (as at the end of 2021).

BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

BirdLife is widely recognised as the world leader in bird conservation. Rigorous science informed by practical feedback from projects on the ground in important sites and habitats enables us to implement successful conservation programmes for birds and all nature. Our actions are providing both practical and sustainable solutions significantly benefiting nature and people.

Why does BirdLife exist?

BirdLife's Vision is to see a world where nature and people live in greater harmony, more equitably and sustainably.

BirdLife's Mission is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

How does the Partnership work?

Three strands run through all BirdLife's work: partnership, science and action.

BirdLife itself is a unique Partnership of national, membership-based conservation organisations in 115 countries and territories across the world.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional, or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Secretariat.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into Regional groups for the purposes of planning and implementing regional programmes. Every four years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in Belgium in September 2018 and the next meeting will take place in September 2022, when BirdLife will be celebrating its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Secretariat** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

Objectives and Activities

BirdLife's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

BirdLife's Strategy 2013-2022

BirdLife's Strategy has four pillars – Save Species, Conserve Sites and Habitats, Encourage Ecological Sustainability and Empower People for Positive Change – which taken together constitute BirdLife's approach to conservation.

Each strategic pillar comprises two to three strategic objectives. The Strategy directly supports the commitment of the world's governments to take urgent and effective action to halt the loss of biodiversity, and to deliver on the 20 Aichi biodiversity targets.

BirdLife's Strategic Objectives in Summary

Pillar 1 – Save Species

1.1 Prevent extinctions

1.2 Keep common birds common

Pillar 2 – Conserve Sites and Habitats

2.1 Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity

2.2 Promote resilient ecological networks

Pillar 3 – Encourage Ecological Sustainability

3.1 Demonstrate and advocate nature's values

3.2 Promote policies that support sustainability

Pillar 4 – Empower People for Positive Change

4.1 Catalyse support for nature

4.2 Promote local conservation action

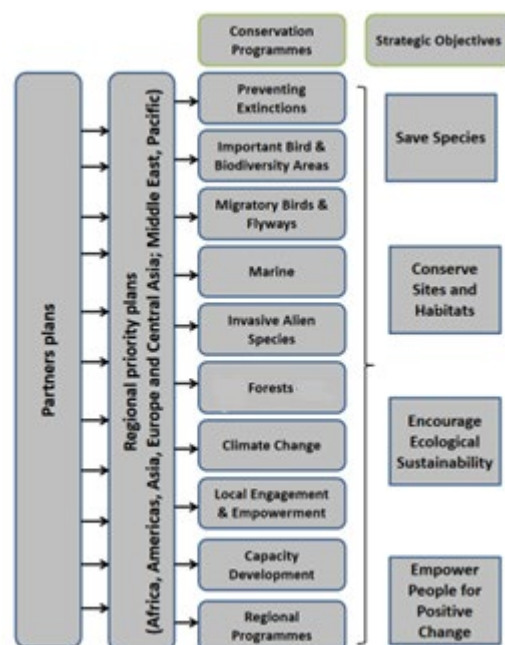
4.3 Strengthen the global BirdLife Partnership

Conservation Programmes to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

Nine Global Conservation Programmes have been developed since the adoption of the last strategy and are in place for the period 2013-2022.

The diagram below shows the relationship between the BirdLife Strategy, Conservation Programmes and Regional Plans.



These Global and Region-specific Conservation Programmes help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources. The Programmes promote coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

By the end of 2022, each Programme is expected to deliver on a set of high-level Expected Results. Targets for the Partnership-wide Expected Results were set in 2015 and will continue to be monitored. The Global and Region-specific Conservation Programmes and their Expected Results form the basis for each regional Partnership to choose their priorities and contribution to the global BirdLife Strategy. These priorities are decided by each BirdLife region (Africa, the Americas, Asia, Europe and Central Asia, the Middle East and the Pacific) and outlined in Regional Plans, which bring together the collective plans (for the four-year period between Global Partnership Meetings) of Partners in each region.

The Global and Region-specific Conservation Programmes are a planning, communications and fundraising tool. They are not intended to cover all of BirdLife's work comprehensively. Thus, additional activities will be identified and undertaken regionally and globally to ensure effective delivery of the BirdLife Strategy.

The new strategy covering 2023 to 2033 is currently under development and will be formally adopted at the Global Partnership meeting in September 2022. Accordingly, a new Strategic Framework was endorsed by the BirdLife Council in December 2020 which has four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership). The focus has shifted in 2021 to the development of a 5-year Global Implementation Plan and nested-set of six Regional Implementation Plans.

Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers [For the Partnership and Secretariat]

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Peter Schei (Norway)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jane Fenton (UK)

BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2020 and up to the date of signing of these financial statements:

Chair:

Braulio Ferreira De Souza Dias (Brazil)

Treasurer:

Nick Blackwood (UK) (resigned Oct 2021)

Martin Birch (UK) (appointed May 2022)

Other Council Members:**Africa**

Muhtari Aminu-Kano (Nigeria) (appointed Jun 2021)

Mark Anderson (South Africa) (resigned Jan 2021)

Achilles Byaruhanga (Uganda)

Claudia Feltrup-Azafzaf (Tunisia)

Asia

Sarath Kotagama (Sri Lanka)

Shawn Lum (Singapore)

Americas

Andrew Couturier (Canada)

Rosabel Miro (Panama)

Amanda Acosta (Belize) (appointed Dec 2021)

Europe & Central Asia

Philippe Funcken (Belgium)

Gergő Halmos (Hungary)

Vera Voronova (Kazakhstan)

Middle East

Yehya Khaled (Jordan) (resigned Oct 2021)

Assad Adel Serhal (Lebanon)

Pacific

Kevin Hague (New Zealand)

Paul Sullivan (Australia)

Secretary (non-voting member of Council)

Patricia Zurita (CEO)

Co-opted members

Alfred Chandler III (USA)

Mike Clarke (UK)

Martin Harper (UK) (resigned Apr 2021)

Simon Rye (Norway)

Beccy Speight (UK) (appointed Jun 2021)

John Gregory (UK) (appointed Oct 2021)

BirdLife Advisory Group

The BirdLife Advisory Group is a body of high-level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Secretariat support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

Chair:

Susan Orr (to May 2021)

John Adams (co-chair from May 2021)

Piyush Gupta (co-chair from May 2021)

Other Advisory Group Members:

Jane Alexander (left May 2021)

Geoff Ball

Nick Blackwood (left Oct 2021)

Nathalie Boule

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera

Sean Dennis

Scott Dresser

Peter Eerdmans (joined Oct 2021)

Joe Ellis

Warren Evans (left Jun 2021)

Dale Forbes

John Gregory

Pamela Isdell

James Kushlan

Tasso Leventis

Tom Lovejoy (Deceased Dec 2021)

Michael Mavrovouniotis (joined Feb 2022)

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Wendy Paulson (left Nov 2021)

Adam Riley

Deborah Rivel

Mahima Sukhdev

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young

Senior Management of the Secretariat

Chief Executive:

Patricia Zurita

Global Directors:

Conservation: Richard Grimmett

Science, Policy & Information: Melanie Heath

Partnership, Capacity Development & Regions: Julius Arinaitwe

Chief Operating Officer: Helen Bull

Communications: Christopher Sands (appointed Jan 2021)

Interim Chief Development Officer: Dr Pamela Davis (resigned May 2021)

Chief Development Officer: E.J. McAdams (appointed Nov 2021)

Regional Directors:

Africa: Ademola Ajagbe (resigned Nov 2021)

Africa (interim): Paul Kariuki Nding'ang'a (appointed Dec 2021)

Americas: Ian Davidson

Asia: Vinayagan Dharmarajah

Middle East: Ibrahim Khader

Pacific: Margaret West

Europe & Central Asia (interim): Ariel Brunner (appointed Sep 2020 to Jun 2021)

Europe & Central Asia: Martin Harper (appointed Jun 2021)

Representative Director of Tokyo Office: Keiko Suzue

Secretariat Offices

Global Partnership Secretariat and Registered Office:

BirdLife International
The David Attenborough Building,
Pembroke Street, Cambridge, CB2 3QZ
United Kingdom

Office of the Honorary President:

BirdLife International Tokyo
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1 Nihonbashi
Kakigara-cho, Chuo-ku,
Tokyo 103-0014, Japan

Regional Partnership Secretariat Offices:

Africa Partnership Secretariat
Westcom Point Building 6th Floor (Block C)
Mahiga Mairu Avenue off Waiyaki Way
Westlands
Nairobi, Kenya

Americas Partnership Secretariat
Av. República E7-61 y Martin
Carrion Building, Titanium Plaza,
Floor 8, Office 8-2, Zip 170518
Quito, Ecuador

Asia Partnership Secretariat
(Singapore)
354 Tanglin Road, #01-16/17,
Tanglin International Centre,
Singapore 247672

Europe and Central Asia Partnership
Secretariat
c/o Hive5, Cour Saint-Michel 30 B
B-1040, Brussels, Belgium

Middle East Partnership Secretariat
Khalda, Salameh El-Ma'aaytah Street,
Building No. 6,
Amman, Jordan

Pacific Partnership Secretariat
10 MacGregor Road
Suva, Fiji

Principal Professional Advisers

Principal Bankers & Investment Managers

Barclays Bank PLC
9-11 St Andrews Street
Cambridge CB2 3AA
United Kingdom

Cazenove Capital
1 London Wall Place
London EC2Y 5AU
United Kingdom

Principal Solicitors

Mills & Reeve
Botanic House, 100 Hills Road
Cambridge CB2 1PH
United Kingdom

Baker McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom

Registered Auditors

Crowe U.K. LLP
Chartered Accountants and Registered Auditor
55 Ludgate Hill
London EC4M 7JW
United Kingdom

Principal Pension Advisers

Becketts Financial Services
St Thomas House
St Andrews Business Park
Norwich NR7 0HR
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects.

The BirdLife International Secretariat

Structure, Governance and Management

BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Japan, Asia ex-Japan, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Secretariat office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

Governance

Every four years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a Board (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints the Chief Executive to head a decentralised international Secretariat – the BirdLife International staff. The Secretariat co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by those appointed to Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate Committees of Council covering Finance and Risk, Science & Policy, and People, which meet before each Council meeting.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife CEO on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife Partnership Regional

meetings and Rare Bird Club events. Recommendations and advice of the Advisory Group is reviewed and approved by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code, with the help of its questionnaire, and we comply with the code in all material respects. Council is committed to revisiting the principles of the Charity Commission Governance Code on a regular basis.

In the coming year, BirdLife's Business Model is to be reconsidered as part of the development of the new 10 Year Strategic Plan and a paper will be presented to Council in 2022 demonstrating or otherwise that all subsidiary and regional arrangements continue to serve BirdLife's charitable purpose as part of that Business Plan.

Policies are reviewed on a rolling basis and brought to Council for approval. Specifically, a diversity policy is being drafted. Registers on Trustees' interests and Gifts and hospitality are to be introduced.

In 2017 the Council's effectiveness was assessed in a formal review undertaken by an independent advisor. This will continue periodically and the performance of the Council, its Chairperson, Treasurer and CEO will be assessed annually.

During (year) the Secretariat also set up a safeguarding team with its UK Partner to review the safeguarding policies, principles and practices and to develop further BirdLife International and its Partners' practices and standards of behaviour in this area.

The results of all whistle-blowers' disclosures and complaints, and subsequent management actions are to be disclosed to Council as a standing agenda item. Council will also consider whether current whistle-blowing arrangements are adequate.

Additional steps were also taken to support communication of information between the Trustees, including preparation of highlights reports on Council meetings in three languages, English, French and Spanish.

Trustees

The Trustees who served during the year are shown on page 5.

Management

The Trustees delegate the day to day running of the organisation to the Chief Executive. Strategic issues, documents, and annual work programmes and budgets for the Secretariat are prepared by the management team, for consideration of the Trustees. The management team formally report to the Trustees at least twice a year.

Pay and remuneration

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Management Team is determined and reviewed by the Chief Executive and Head of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human

Resources and the Management Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. The Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 17-20. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Strategic Report

Achievements and Performance

2021 Programme Highlights

The BirdLife Secretariat work plan for 2021 was approved by the BirdLife Council at its 71st Meeting (December 2020). The work was organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The following presents the main achievements in 2021 as presented to the BirdLife Council at its 75th Meeting (June 2022).



Preventing Extinctions

1,000 species reassessments were submitted to and approved by IUCN and published in the December 2021 Red List update. At least 27 species papers published including on BirdLife taxonomy, species population monitoring, and declines in EU birds.

Death by diclofenac poisoning of a Cinereous Vulture in Spain led to new efforts to ban veterinary diclofenac in EU, followed by BirdLife support for the creation of Convention on Migratory Species (CMS) NSAIDs (veterinary drugs) Working Group. The Convention on International Trade's (CITES) Animals Committee approved recommendations from BirdLife and others on combating belief-based use of vulture body parts in West Africa, informed by projects in Nigeria, Senegal, Gambia and Guinea Bissau, and we held a first online course in responding to vulture poisoning in Ghana, Gambia and Ethiopia.

'Search for Lost Birds' with American Bird Conservancy and Re:wild was launched, to identify and promote efforts to rediscover species not seen in over 10 years.

Specific project achievements included Important Hornbill Landscapes identified in Sarawak, Malaysia, followed by a project to create a 'safe haven' from poaching; new protected area for a Sociable Lapwing stopover site in Uzbekistan established; Indian riverine birds projects successfully protecting Indian Skimmer colonies and sites for Black-bellied Tern; sightings of Tooth-billed Pigeon, Mountain Starling and Santa Cruz Ground-dove in Vanuatu and Samoa.



Important Bird and Biodiversity Areas (IBAs)

A forest special edition of the IBAs in Danger Story Map was published.

IBAs up-dates were completed for five countries in the Americas and have started for 15 countries in Africa, Asia and Europe. A Key Biodiversity Areas (KBA) up-date has started in three countries in the Pacific. IBA monitoring up-dates were provided for 63 IBAs in five countries by BirdLife Partners.

BirdLife Partners have been supported to lead on or participate in the establishment of KBA National Coordination Groups (NCGs) in five countries in Africa (Nigeria, Ghana, Cote d'Ivoire, Sierra Leone, Cameroon, and Liberia) through training workshops and personal communications. Inaugural meetings of the NCGs in Vanuatu and the Solomon Islands were held following successful KBA training workshops in the Pacific.

The CEMEX book on KBAs was published with various BirdLife co-authors.

A US \$ 5m grant was approved by the Bezos Earth Fund to carry out KBA identification in seven countries in the Tropical Andes and Congo Basin.

The second project on Alliance on Zero Extinction Sites was approved by the Global Environment Facility.

Managed by BirdLife, the total value of grants awarded to civil society by the Critical Ecosystem Partnership Fund (CEPF) for the Mediterranean and Upper Guinea Forests, mainly focused on KBAs, has reached US\$ 18 m.

A comprehensive proximity assessment of Heidelberg Cement's entire footprint (both extraction and non-extraction sites) was conducted across the globe. In total over 800 quarry sites and 2664 non-extraction sites were assessed using the IBAT database.

Under the MAVA Oil & Gas project, an atlas on ecological and biological sensitivity in coastal and offshore areas of West Africa was finalized.

A video on TESSA (BirdLife's Toolkit for Ecosystem Service Site-based Assessment) was published.

A KBA training course, both Powerpoint-based and online version, was successfully developed. These modules were used at 11 training workshops organized by BirdLife.



Migratory Birds and Flyways

Coastal wetlands

The Asian Development Bank launched the Regional Flyway Initiative (RFI). The RFI aims to mobilise US \$ 3-5 billion over the next 20 years to improve the conservation of 50-100 mostly coastal wetlands in the East Asian – Australasian Flyway. BirdLife was instrumental in the development of the RFI, and we play an important part in its delivery. ADB has granted to BirdLife the identification of sites, description of conservation benefits and opportunities, and setting up of a (CEPF-like) grant mechanism for funding civil society.

Four key coastal wetlands in the Republic of Korea, exceeding 1,600 km², have been successfully inscribed as phase 1 of a serial World Heritage Site. BirdLife advocacy, including verification of datasets and Partners' letters, greatly contributed to this result.

There was strong collaboration by BirdLife Partners in the East Atlantic Flyway to stop airport development in the Tagus estuary in Portugal and afforestation plans in Iceland.

Illegal Killing of Birds (IKB)

BirdLife supported action to stop IKB in 23 countries in the Mediterranean region. An IKB Road Map for the Middle East has been drafted and discussed at a high-level workshop held in Jordan.

The European Union published that it banned lead shot in wetlands in January. A process for a full ban on lead ammunition has started.

A review of EU Derogations was published which revealed there were 84,000 Derogations, between 2009 and 201, covering the killing of 14 million birds often contrary to the EU Birds Directive, and with many gaps in reporting despite legal obligations.

Energy infrastructure

Satellite tracking data from 40+ migratory bird species and 1700 mortality events in African-Eurasian Flyway was collated in a novel approach to identify threats causing the most mortality to migratory soaring birds. New 'killer lines' were discovered in Jordan, Egypt and Ethiopia. Pilot pylon insulations at identified high risk locations have been installed in Jordan and Saudi Arabia.

A BirdLife-led Migratory Soaring Birds bottleneck monitoring review covering the Middle East and North and North-east Africa was published in the journal *Sandgrouse*.

The Asian Development Bank-funded sensitivity mapping tool for Asia is on track to be finalised in 2022.

Landbirds

A first version of the Southern Cone grasslands business plan was completed and bird monitoring strategy consolidated. Grasslands alliance work promoted as climate smart agriculture with donors.

BirdLife Partners in East Atlantic Flyway Initiative adopted a programme of work with African Great Green Wall.



Marine

A new high seas Marine Protected Area (MPA), the North Atlantic Current and Evlanov Sea basin (NACES) MPA, covering nearly 600,000 km², has been designated based on seabird tracking data compiled and analysed by BirdLife.

The first high seas mitigation trials testing bird-scaring lines were completed on two Distant Water Fleet Taiwanese vessels.

Seafood sustainability webinars were successfully delivered with major supply chain companies in Japan. Seabirds are covered in the development of the Seafood Business for Ocean Stewardship sustainability strategy, influencing a major network of global seafood distribution companies.

The first Pacific Seabird Action Plan has been developed and implementation initiated.

A new publication highlighted the effectiveness of "Looming Eye Buoy" mitigation for gillnets and received global press coverage.

A priority network of sites for seabirds has been identified as Key Biodiversity Areas in the Falkland Islands. IBAs for Royal terns in West Africa have been identified.

The Albatross Task Force trained 100% of Argentinean observers in data collection that will contribute to ongoing management and review of bycatch reduction targets.

A seabird identification guide was published and provisioned as part of training for West African fishery observers.

A scientific publication on the political responsibilities of nations for the conservation of albatrosses and large petrels was published using data from the Seabird Tracking Database. A report on marine IBAs for penguins in Antarctica was also published.

The BirdLife International Marine Programme became an official partner of Global Fishing Watch.

BirdLife submitted recommendations for the new EU Action plan to conserve fisheries resources and protect marine ecosystems.



Invasive Alien Species

Pacific operations (notably Fiji and French Polynesia) were extensively impacted by the global pandemic owing to prolonged and rolling national lockdowns and regional travel restrictions due to the pandemic throughout 2021.

Island Restoration

Goats were eradicated from the remaining priority islet of Rapa (French Polynesia), and preparations completed for the elimination of rats, although the operation had to be rescheduled to 2022 because of the pandemic. Polynesian Storm Petrel (EN) and Rapa Shearwater (CR) are the primary beneficiaries.

A financing agreement has been secured with a consortium of partners for an operation led by BirdLife and SOP Manu (BirdLife in French Polynesia) to eradicate rats from 3 Marquesas seabird islets. A feasibility study has been completed and preparations are underway for a drone baiting operation in 2022.

The control of rats and feral cats on Gau Island (Fiji) has led to increased breeding survival of Collared Petrel (VU). Community capacity also built to sustain the control and monitoring.

The Gough Island mouse eradication (UK Overseas Territory) was implemented as planned between June and August and the captive Gough Moorhens and Gough Buntings successfully released. Unfortunately, monitoring in December revealed mice had survived indicating the eradication has not been successful.

Cat eradication was confirmed for Santa Luzia (Cape Verde) and Raso Lark is now thriving with 110+ counted there.

Programme Development

A regional project was developed which will address IAS threats (as a NbS) at priority sites for threatened species, forest conservation, sustainable livelihood and climate adaptation outcomes. To be implemented in 4 countries (Fiji, French Polynesia, Palau, Samoa) the 3-year, Euro 3.5mil proposal has been through two review stages and will hopefully be awarded in 2022.

A proposal to address IAS and other priority threats to the East Rennell World Heritage Site in the Solomon Islands has been developed, which aims to provide for biodiversity conservation, social development and climate adaptation outcomes and learning, and the development of a future BirdLife Partner.

Monitoring & Biosecurity

Eighteen of the 37 islands in the Pacific where BirdLife has removed invasive predators were assessed with increases noted for threatened birds (Polynesian Storm Petrel, Fairy Tern) and other wildlife (Fiji Crested Iguana), the return of extirpated bird species and forest/habitat recovery. Except for a failed operation on one islet (in 2018) all of those assessed remain predator free, the earliest now 15 years on.



Forests

Sustainable Landscape Finance Accelerator

The 2020-2021 Sustainable Finance Accelerator was successfully concluded, providing £170,000 of seed funding and technical training to 7 partners in 7 landscapes. The most promising initiatives included creation of a forest friendly Yerba Mate certification and company (Argentina and Paraguay), Payment for Ecosystems Services scheme for water (Indonesia), REDD+

projects (Cambodia and Colombia) and sustainable finance plans in Gola (Sierra Leone) and Sao Tome.

Forest restoration and connectivity

A total of £165,557 was raised through the Trillion Trees Reforest Fund, with sub-grants provided to Nature Kenya and Nature Uganda for forest restoration actions. A series of communication pieces was published including research on where natural regeneration is occurring globally, a story map of regeneration hotspots, profiles of people working in the field for restoration, and a series with the Global Landscapes Forum.

Addressing forest loss drivers

BirdLife co-led the Strategy & Objectives Working Group of the Global Platform for Sustainable Natural Rubber which agreed and adopted a set of policies intended to ensure healthy, functioning Ecosystems – including specific commitments on deforestation, the long-term protection of natural forests, and restoring or supporting restoration of deforested and degraded rubber landscapes.

A forest governance forum was organised in South-east Asia with over 600 participants with results feeding into CBD CoP26.

Flagship forest landscape initiatives

Tsitongambarika – Madagascar: REDD+ feasibility carried out; community bee keeping project expanded and 40 new community forests brought into the park management system.

Greater Gola - Liberia, Sierra Leone: EU-funded Gola PAPFor project provided ongoing support for land use planning, strengthening management of four protected areas and supporting community forest management and livelihoods; development of biodiversity and socio-economic criteria for forest-friendly cacao production.

São Tomé & Príncipe: sustainable finance plan developed for Parc Naturel Obo de São Tomé and Parc Naturel de Príncipe (PNP) along with new park management plan. Work included a feasibility assessment for the development of a trust fund.

Lomphat Wildlife Sanctuary – Cambodia: REDD+ feasibility study completed and agreement from the government to develop REDD+ achieved. Discussions ongoing for funding and partnership to develop carbon finance for 2022. Ibis Rice initiative scaled up to two additional villages aiming to reduce deforestation and protect wildlife. A Conservation Protected Area (CPA) Alliance was established including key communities and recognized by the Cambodian government.

Atlantic Forest – Argentina, Brazil and Paraguay: Green corridors for restoration have been designed between Argentina and Paraguay. Official partnership developed for Tri-national partners for the Atlantic Forest (led by WWF) - proposal to UNEP so that it is included as a flagship for restoration. Sustainable Yerba Mate scaled- up including developing a certification mechanism in both Paraguay and Argentina.

Mbeliling – Indonesia: Communities have submitted 12 village development plans which include allocating their own budgets to monitor forests condition and ecosystem services.



Climate Change

Nature-based Solutions (NbS)

Policy asks and messaging developed in preparation for the Climate Change Convention (UNFCCC) COP26 that heavily feature Nature-based Solutions. Compilation of NbS case studies from across the Partnership. Restoration principles developed and promoted.

Renewable Energy

New 2021 - 2024 CMS Energy Task Force (ETF) Workplan completed and approved. The ETF meeting was held in August with stakeholders from the task force updating on guidance and tools for nature-safe energy. The ETF hosted a virtual side event as part of New York Climate Week and the UN High-level Dialogue on Energy, 'Meeting global goals on climate, nature and sustainable development through a nature-sensitive renewable energy transition'. First version of BirdLife Net Zero principles finalised and promoted in association with COP 26.

BirdLife has developed a sensitivity zoning map for the Great Indian Bustard. This map and accompanying report now forms the IFC's investment screening of energy projects in the region.

Multilateral Environmental Agreements

Successful adoption of language in UNFCCC COP 26 decision text on the role of nature in addressing climate change. BirdLife joined the Nature 4 Climate coalition and Business for Nature.

Climate Change Impact

Papers published or advanced by the BirdLife Science Team on: (1) Climate change impacts on birds and IBAs in the Americas - published in *Frontiers in Ecology and Evolution*; (2) Climate Change exposure of waterbirds in AEWA region - published in *Bird Conservation International*; (3) Setting priorities for climate change adaptation of Critical Sites in the Africa-Eurasian waterbird flyways - revised for *Global Change Biology*; (4) Conservation interventions can benefit species impacted by climate change - submitted to *Biological Conservation*. PhD students co-supervised at Rome (to assess changes in extinction risk under climate change) and at Durham (on climate change impacts on the world's birds). Proposal to the UK Natural Environment Research Council on Soundscapes and climate change submitted and responses to reviewers' comments submitted.



Local Engagement & Empowerment (LEEP)

Conservation and Rights

An interdepartmental task team was convened to review BirdLife internal processes, contracting and capacity for better integration of conservation, rights and socio-cultural safeguards in BirdLife's work.

Local Conservation Groups

LCGs data was collected for Asia (12 Partners), Africa (17 Partners), and Middle East (4 Partners) with support from regional offices. Case studies are being drafted using the information received from Partners to profile their work as well as show case impacts of LCGs at various sites. The Local Empowerment Community of Practice was rejuvenated, with webinars held at least quarterly, in order to share experience and best practice.

Biodiversity, livelihoods and sustainable practices

Various initiatives were fundraised for, initiated, or scaled up in Africa, Asia, Americas, Pacific to support positive biodiversity-sustainable livelihoods linkages.

Engagement, education, and awareness raising

The Environmental Education (EE) Community of Practice was active with representation from over 30 partners, building capacity and sharing lessons in EE. Fundraising for an environmental education framework is ongoing. Spring Alive - connecting and involving young people in Europe and Africa with migratory birds- was implemented successfully, including development of a new website.

An Erasmus+ 'Its Time' project was secured to support youth engagement, in collaboration with BirdLife Malta, OTOP (BirdLife Poland) and BirdLife Romania. The project will pilot a BirdLife Europe and Central Asia (ECA) 'Youth Council', and will support ECA Partners to grow engagement with a youth/young adult constituency. Youth Council representatives and Partner staff will attend a workshop at the BirdLife World Congress in 2022.



Capacity Development

Capacity Development Fund

23 grants were provided to 20 beneficiary Partners totalling €417,286 for capacity development themes including customer relationship management, membership development, website development etc.

Graeme Gibson Fellowship

A leadership development programme for BirdLife mid-career managers was developed, including finalisation of programme content, with launch planned for 2022, and over US \$ 230,000 has been raised.

'Hatch'

The 'Hatch' platform was launched as a space for the BirdLife Partnership and beyond to collaborate, share knowledge and learn from one another, currently with 720 active users and 61 groups (Communities of Practice and Working Groups).

Quality Assurance System (QAS)

The data collection process for the QAS II (end-term), for monitoring implementation of the BirdLife Strategy, was completed in June with 116 Partners/potential partners participating in the exercise. QAS data has been cleaned and prepared for dissemination in 2022.

Partner to Partner (P2P) collaboration

Partner to Partner collaboration increased. An 'Afrievolve' project was launched with six organisations (three in West Africa and three in East Africa) building capacity for conservation through peer-to-peer engagement. This is funded through NABU (BirdLife in Germany). The East Atlantic Flyways Initiative continues to grow from strength to strength with webinars, a small grants programme and dedicated coordinators in place.

P2P collaborations through 'Hatch' included: CZIP (BirdLife in Montenegro) engaged with BPSSS (BirdLife in Serbia) to develop their organizational membership strategy; 7 Africa Partners met for a knowledge sharing workshop on strategy development and implementation, and Biosfera (BirdLife in Cape Verde) co-facilitated a webinar with Africa Partners to discuss best practices for HR Performance Management.

Network development

Four new organisations were recruited into the Partnership including Asociación Ecosistemas Andinos (ECOAN) as an Affiliate for Peru, and Guinée Ecologie (Guinea), Biosfera (Cape Verde) and Nature Communautés Développement (Senegal) as Partners.

Conservation Leadership

The Conservation Leadership Programme (with Flora and Fauna International and the Wildlife Conservation Society) issued 15 grants to early career conservationists with 25% addressing BirdLife priorities (Protection of birds, or/and work in IBAs). BirdLife/BirdFair/Jensen Young Conservation Leaders scheme continued operations (so far, 16 projects in Africa, Asia, Pacific and the Americas). A new donor, March Conservation Fund, was secured to provide additional support.



Europe – Agriculture

Efforts targeted at reforming the European Union's Common Agriculture Policy have not been as successful as we had hoped, but support has been provided to Partners to enable them to engage with their national Multi-Annual Financial Framework (MFF) spending plans and the new recovery plans deploying Recovery and Resilience Facility (RRF) funding.



Overarching Initiatives

Biodiversity & Business Partnerships

Undertook a Landholding Evaluation screening for biodiversity, carbon and social opportunities for Rio Tinto. BMW and Pirelli confirmed their support for a 3-year sustainable rubber initiative in the buffer zone of Hutan Harapan, Indonesia. A new three-year partnership agreement was signed with HeidelbergCement. Launched a code of conduct on species protection with three main extractive industry associations with European Commission endorsement.

EU Biodiversity Strategy for 2030

Intense advocacy and campaigning on upcoming EU restoration law including on potential inclusion of a mandatory farmland birds recovery target. The Commission has adopted a new governance system for the EU Birds and Habitats Directives largely incorporating BirdLife's recommendations.

Post-2020 Agenda

Continued policy influence on key asks to the Convention on Biological Diversity (CBD) for species, Key Biodiversity Areas (KBAs), to address drivers, mainstreaming, resources and implementation. Active policy and communications has resulted in good take-up by governments and businesses of messaging around 'Nature Positive', co-developed with other conservation and business leaders, calling for a nature positive, carbon neutral, equitable future. Provision of support to BirdLife Partners on their national level advocacy on these agendas.

1Planet1Right

At the September/October session of the United Nations Human Rights Council, the right to a healthy environment was adopted (with 43 countries voting yes and just four abstentions) - a fantastic success, mobilised through BirdLife's 1Planet1Right campaign (with over 120,000 signatures) calling for the right to a healthy environment, with the support of BirdLife Partners around the world.

Green Recovery

Further developed our work and influence through interactions in the CBD, the Climate Change Convention (UNFCCC), the Taskforce on Nature-related Financial Disclosure (TNFD), and in relation to the Global Europe Instrument (Neighbourhood, Development, and International Cooperation) for West Africa, highlighting key principles for a green and just recovery, and showcasing practical actions from across the BirdLife Partnership. Through these efforts we are unpacking the principles of a green and just recovery and showing how they can be applied.

State of the World's Birds (SOWB) 2021

Promotion of the SOWB 2020 report on Birds and Biodiversity targets and production of SOWB 2021 Annual Update with summary statistics.

Data Zone

The BirdLife Data Zone presents BirdLife's information on species (extinction risk assessments for all the world's birds), sites (factsheets for >13,000 Important Bird and Biodiversity Areas - IBAs) and other scientific tools and products to maximise the impact of BirdLife data and showcase BirdLife's work. Work continued to compile a business case for the Data Zone and scoping out the evolution of content and functionality of a revamped platform, to link to and accompany the newly developed BirdLife website and 'Hatch' (extranet) platform.

IUCN World Conservation Congress

The Secretariat led a BirdLife delegation at the Congress comprising BirdLife Partners from France, the UK, Spain, Netherlands, Germany, Jordan, Lebanon, Tunisia, Morocco, Cabo Verde, Zimbabwe, Palau, and the Dominican Republic. Razan Al Mubarak was elected, with our support, as President. The Secretariat and Partner staff spoke on numerous panels profiling the work of BirdLife and influencing agendas.

Critical was the adoption by delegates of a motion on the need for a strong and ambitious global biodiversity framework. The right

to a healthy environment was reflected in the Marseille Manifesto and two further important motions we supported were passed - Motion 101 commits to an ambitious, interconnected and effective site-based conservation network that represents all areas of importance for biodiversity (and includes Key Biodiversity Areas); and Motion 131 encourages ongoing healthy funding for the Red List of Threatened Species to which BirdLife is proud to contribute with regard to birds. Two emergency motions, strongly supported by BirdLife Partners, highlighted the threats to the Wadden Sea and Okavango World Heritage Sites from oil and gas exploitation, calling for governments and businesses to uphold their commitments to safeguard these sites.

Monitoring, Evaluation and Learning (MEL)

MEL approaches were used to inform the development of the new BirdLife Strategy and development of indicators and metrics.

Cambridge Conservation Initiative (CCI) Collaboration

The CCI Council and Community made progress on developing implementation plans for 2021 - 2024 that are focussing on scoping a set of projects for each Priority Area in the new CCI Strategy (2021 - 2030) to deliver collective ambition and outcomes: <https://www.ccihive.org/wp-content/uploads/2021/03/CCI-Strategy-2021-2030.pdf>.

Conservation Finance

BirdLife expanded its portfolio of work on conservation finance. This included policy on the resource mobilisation agenda of the CBD, finance taxonomy and reporting, the Task Force on Nature-related Financial Disclosure, and making our biodiversity data more available to the finance sector for ESG reporting through the Integrated Biodiversity Assessment Tool (IBAT). IBAT secured a growth of over 30% in 2021 with income generated of US \$ 1.8 million.

2022 BirdLife World Congress & launch of Strategy

Preparations for the centenary 2022 BirdLife World Congress to be held as a hybrid event accessible to the largest number and widest range of Partners' staff, board and members advanced well. The physical meetings are expected to hold up to 250 people in Cambridge and 500 people in London. A congress platform with capacity to support 2,000 online participants was procured, the programme including Global and Regional Partnership meetings, a Partnership Fair, and London Congress has been finalised. The next 10-year BirdLife Strategy, to be adopted at the Global Partnership Meeting, was consulted on further with the BirdLife Council and Partnership.

100th year anniversary celebrations

A communications and media plan for the anniversary was developed, to capture and feature as many amazing stories of successes, challenges, and fun from across the BirdLife Partnership as possible.

Plans for future periods

Highlights from 2022 work plan

Overarching: World Congress held in Cambridge and London, as a hybrid event, with presence of all Partners and over 2,000 Partner and Secretariat members and staff online. Next Strategy finalised and adopted, as well as a Global Implementation Plan, and six Regional Implementation Plans. European Commission presents a strong proposal for an EU restoration law.

Post-2020 Global Biodiversity Framework 2021-2030 is adopted in Kunming (China), with strong synergies with the UNFCCC climate agenda.

State of World's Birds 2022 report produced and launched at World Congress.

Political advocacy and public mobilisation result in passing of UN. Resolution on recognition of the right to a healthy environment.

Operations: ERP system fully rolled out and operational with training and support to staff.

PEP: Major update for 2022 Red List and first draft of unified taxonomy to be presented at International Ornithological Congress (Durban, 2022).

Completion of global bird trade review, and promote trade recommendations at CITES COP.

IBA: 2022 IBAs in Danger list is published, and casework support to Partners; at least 30 Partners undertake IBA inventory updates.

Phase 2 of CEPF Mediterranean investment successfully completed and closed, and good prospects for phase 3 financing. Development of data management system to receive KBA proposals and up-dates with mapping capabilities, and a KBA monitoring platform.

Flyways: Implementation of flyway initiative with ADB including identification of priority sites eligible for ADB funding and design of a civil society grant mechanism.

Development of full proposal for 15 million euros grant from the German Government (IKI) to improve conservation of coastal wetlands in the East Atlantic Flyway.

Successful conclusion of major projects on the illegal killing of birds and safe energy funded by MAVA, EU and UNDP/GEF, and replacement funding lined-up where needed.

First phase of Asia Sensitivity map completed, identifying the areas of high risk in India, Thailand and Nepal.

Marine: Successful conclusion of major projects on seabird bycatch in West Africa and the Mediterranean, funded by MAVA, and replacement funding lined-up where needed.

Critical input to public consultation of new Marine Stewardship Council standard on non-target species and data collection.

Forests: Carbon financing advanced for Tsitongambarika (Madagascar) and Lomphat (Cambodia)

Sustainable Finance Accelerator supports Partners with tailored training and seed-grants for > 8 landscapes

Climate Change: ConservaAves advanced with Audubon addressing protection and conservation of key sites in the Americas (including climate elements).

Continue to coordinate CMS Energy Task Force and work with CMS Secretariat to secure funds.

IAS: Implementation of rat eradication operations (with drones) for 3 Ua Pou Islets in Marquesas, and 3 Rapa islets in Rapa, French Polynesia.

Complete a feasibility assessment for a major regional IAS and NbS project subject to approval by the Kiwa Initiative for Fiji, Palau, French Polynesia and Samoa.

LEEP: Global Local Conservation Group review completed, and outcomes disseminated.

Environmental Education Framework resourced and promoted to the global Partnership, including through active Community of Practice.

Capacity Development: Develop bespoke training on leadership and management for emerging CEOs and mid-level managers. Criteria review and consultation with the Partnership completed.

COVID-19: The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the charity functioning as normal but with staff working from home. With the easing of the pandemic, more people are returning to the office. Management is reviewing the situation to determine the best hybrid working arrangement for the future.

Financial Review

Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Secretariat. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Secretariat.

The Secretariat continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from foundations including the MAVA Foundation, the Aage V. Jensen Foundation, Packard Foundation, the CEPF, Arcadia Foundation, The Bezos Earth Fund, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 46 to 49) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has slightly reduced (7%) income during 2021 with total income of £24.3 million compared to £26.1 million in 2020. Unrestricted income was higher than 2020. However, there was a slight reduction in restricted income in 2021

The global threats to wildlife are immense, but the reality is that many organisations like us are finding it harder to raise the funds needed.

The Secretariat's total expenditure has risen to at £24.7 million in 2021 compared to £23.0 million in 2020. This enabled the organisation to deliver the many conservation results (see the 2021 Programme Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £391,346. This compares to a surplus of £48,923 in 2020. The organisation is committed to creating surpluses in order to increase the unrestricted reserves to at least the minimum level set out in the reserves policy.

The financial outlook for the next few years continues to look challenging. Despite turning the corner from the COVID-19 pandemic other immediate and ongoing uncertainties have arisen in the last few months resulting in unprecedented levels of inflation. Headline inflation has accelerated in the UK to 10% in August 2022, its highest inflation rate since March of 1992, being driven by supply bottlenecks and the spike in energy and other commodities associated with the war in the Ukraine. Although inflation is expected to moderate it is likely to remain above trend for some time. BirdLife is reviewing the potential future impact of all these factors on future forecasts. Management will also

develop plans to mitigate the possible impact and keep the organisation resilient to deliver its conservation goals.

The Secretariat is dependent upon voluntary income to cover a significant proportion of the operational costs of the organisation as well as build operating reserve; however, this income has historically not been sufficient to cover both these priorities. During 2021, a significant investment was made to increase the capacity of the fundraising team and looking forward it is expected that, combined with the other measures the organisation has taken and is taking, will strengthen the reserves base of BirdLife as well as the long-term funding commitment projects and partners require.

Securing and maintaining unrestricted income remains a key challenge and was a key focus area in 2021. Work has continued in implementing the funding model approved by the BirdLife Partnership in September 2018 at the Global Partnership Meeting (GPM), with new priorities and changes in fundraising approach. This will also be the focus in the coming years alongside strengthening our fundraising capacity, particularly with regards to individual fundraising. Enhancing unrestricted income streams to support the growth of the organisation and the Partnership will be the fundraising theme for the foreseeable future. BirdLife recruited a new Chief Development Officer in 2021 and is developing a new Fundraising Strategy.

A statement of financial activities is set out on page 24.

Financial reserves

BirdLife holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife's reserves and endowments regularly. BirdLife aims to maintain unrestricted income reserves sufficient to maintain BirdLife's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The charity reviewed and updated its reserves policy during 2020. The updated policy includes a target of holding unrestricted reserves of £2 million to £6 million. Birdlife met the lower target this year. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership. We are committed to adding to reserves each year to increase the financial resilience of BirdLife.

At the end of 2021 total reserves were £19.6 million (2020: £19.4 million). Of this £13.1 million is restricted funds and not available for general purposes (2020: £13.9 million), and £4 million is

endowment funds (2020: £3.6 million). The remaining funds of £2.3 million (2020: £1.9 million) represent the unrestricted reserves of the charity. Free reserves amount to £1.1 million (2020: £1.1 million). £905,635 of free reserves were absorbed in 2020 and 2021 by costs capitalised in connection with the systems development and website.

The Trustees recognise that whilst the reserves still are above the minimum target set by them in the policy, they are still low and therefore plan to continue to rebuild reserves over the next few years.

Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022 and a consideration of key risks, including COVID-19 and higher inflation, that could negatively affect the charity.

Despite the COVID-19 pandemic, 2021 has been another good year with the unrestricted reserves moving back inside the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the business functioning as normal but with staff working from home. With the easing of the pandemic, more people are returning to the office. Management is reviewing the situation to determine the best hybrid working arrangement for the future.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2023, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that BirdLife International has an appropriate system of controls, financial and operational. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- BirdLife International is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- BirdLife International complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance Committee of Council which meets quarterly (or more often if required)
- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the following risks as being among the most significant:

Operational risks

1. Risk: Loss of intellectual property, as a consequence of working in consortia, a failure to keep data up-to-date and accurate, or the loss of key personnel could damage the ability of BirdLife International to fulfil its objectives, damage its reputation and lead to a loss of funding.

Actions: The Secretariat ensure there is sufficient regional and global coordination, support to the Partnership to collate and report on their data. BirdLife also hosts staff positions integral to conservation consortia (e.g. KBA Partnership), and is party to the consortia partnership contracts which contain governance provisions to protect all partners.

2. Risk: Partner issues such as the loss or failure of a major Partner, ineffective withdrawal from a territory, violation of laws or unethical behaviour by a Partner, and removal of a Partner, can all affect the ability of BirdLife International to fulfil its objectives and damage its reputation, leading to loss of funding and trust from donors.

Actions: Partner issues are managed by a director and his department in Cambridge and more locally through the regional

offices. Key matters and all proposals for the inclusion or withdrawal of Partners and Affiliates are brought to Council for debate and decisions. The 4-yearly Partner review helps to identify areas where Partners may need more support, and the improvement of the Secretariat Communications function (particularly with the rollout of the Hatch platform) will assist in mobilising capacity support in an effective manner.

3. Risk: Cyberattacks and threats to IT infrastructure – the cyber threat landscape continues to be challenging, particularly with recent geopolitical developments and the continuation of remote working. BirdLife remains at risk of hacking attacks, ransomware, phishing and other cyber incidents. These can lead to unavailability of systems and data, personal data breaches, late delivery on projects, regulatory investigations and wasted staff time. In the worst cases it could lead to damage to BirdLife's reputation, fines from regulators and claims for compensation from affected individuals.

Action: The IT department continues to recruit additional resource to implement a revised web strategy, additional technical controls and security measures. Staff continue to receive mandatory training on computer security, acceptable use, and data breaches, and regular phish tests are carried out to assess our vulnerability in this particular area.

4. Risk: Staffing issues – failures to protect staff health and safety, excessive workloads and deficits in technical and management skills can lead to high levels of stress, mistakes in work, poor delivery of projects and core functions, reduction in morale, poor staff retention, breaches of applicable laws and regulations.

Action: BirdLife continues to offer a wide range of training to staff, including in management skills and in wellbeing. We continue to improve our risk assessment procedures, particularly in relation to travel and home working. We conduct an annual staff survey and also measure several HR KPIs, and the results are carefully considered and appropriate actions taken in response. .

Financial risks

6. Risk: Inconsistent and poorly understood processes and procedures, including financial forecasting, across the Secretariat, can lead to poor decision making, overstretched management and staff, inadvertent breach of laws and regulations, loss of institutional knowledge, poor financial planning, financial exposures and inadvertent breach of contract and clawback of grant funding or donations.

Action: As part of the ERP development (see Risk 8. below), BirdLife is taking steps to implement relevant and proportionate processes and has introduced manual processes in the meantime to address the most significant risks.

7. Risk: A reduction in funding sources, or access to ineligible funding – arising from the loss of a major donor or donors, a failure of fund raising through the loss of key personnel, loss of opportunity, poor proposal response, increasing competition for available funds, Brexit, impact of COVID-19 and loss of Partner income can lead to problems with operational efficiency, cashflow, maintenance of reserves, ability to meet liabilities, and ultimately to fulfil BirdLife International's objectives.

Actions: The Chief Development Officer is now in post, along with a deputy CDO and a Head of Digital Engagement & Fundraising.

We are also looking at innovative sources of funding and at consolidating efforts into applying for larger nature-based grants.

8. Risk: Insufficiently rigorous project management resulting in a failure to deliver on the project objectives, overspend or under recovery, ineligible expenditure and other donor compliance problems.

Actions: BirdLife is implementing a new project management tool, along with an internal education programme to help project managers and others better understand the legal structure of the Secretariat and the regional offices, appropriate contracting structures and other donor compliance issues. The efforts towards contract compliance as detailed in risk number 1 above will also have a positive effect here.

9. Risk: Failure to comply with contractual terms resulting in clawbacks of grant funding or donations, litigation for breach of contract, damage to reputation and wasted management time.

Actions: All contracts are reviewed by the Legal & Risk and/or Finance Departments during negotiation and prior to signature, so that any significant clauses can be flagged and understood.

10. Risk: Fluctuations in exchange rates – BirdLife carries out transactions in several currencies which, if there are significant fluctuations in exchange rates, can adversely affect our financial position if not well managed.

Actions: Global Council approved a foreign exchange hedging strategy. The Finance department will also consider actions such as purchasing forward foreign exchange contracts.

11. Risk: Fraud (payments made to criminals or other unauthorised personnel) – this can result either from the actions of external criminals (e.g. through phishing, payment diversion emails, CEO impersonation scams etc), or from staff members behaving dishonestly (e.g. false expenses claims, misuse of company credit card, or theft of data). The impacts include loss of funds, damage to staff morale and organisational reputation, and possible reduction in ability to deliver on strategy and objectives.

Actions: all requests for payment (including change of bank account details) are verbally verified by the Finance Department, and all payments are now made in accordance with a corresponding contract. BirdLife also has an authorisation process via its online banking portal, with one or more signatories required to authorise payments depending on the value of the payment. Staff are also required to undergo anti-phish training, and any real-life attempts at fraud are publicised internally. The Financial Crime policy is also in the process of being reviewed.

External risks

12. Risk: Force Majeure-type events - there are numerous "force majeure"-type incidents which could occur over a short period of time and affect BirdLife's ability to continue day-to-day activities. These include local or global disease outbreaks, failure of electricity supply, closure of buildings or transport networks, fires or floods, war conflict or civil unrest, terrorist attack etc. These incidents are usually difficult to predict and their impact can be significant.

Actions: BirdLife has handled disruptive incidents (e.g. Covid-19) successfully in the past. BirdLife is developing a disaster recovery and business continuity plan which will act as a ready reference for how to manage these different kinds of incident. Therefore,

while it is not possible to influence the likelihood of these incidents occurring, we are able to reduce their impact significantly.

Compliance with law and regulation

13. Risk: Breaches of applicable laws and regulations, including those relating to terrorist financing, bribery and corruption, money laundering, data protection and employment.

Actions: BirdLife has developed and published policies and processes to cover a number of different compliance activities and supports these with training and regular communications for staff, and a robust whistleblowing procedure. BirdLife updates its policies and procedures on a 3-year rolling programme and continues to improve its compliance programme. BirdLife has also implemented a due diligence process whereby all donors, project partners and other contractual counterparties are checked through an online screening tool. This reveals adverse publicity, presence on governmental sanctions or denied parties lists, and other significant information.

Governance

14. Risk: A failure to pursue BirdLife's stated charitable objectives, for example by receiving restricted funding which has no relevance to the conservation of birds.

Action: All projects are reviewed and signed off in accordance with BirdLife's charitable objectives as stated.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls as part of the risk review. The Trustees continue to refer to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

Fixed assets and investments

The movements in tangible fixed assets during the year are set out in note 10 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 11 to the financial statements.

Summary of investment policy

The Trustees of BirdLife International have delegated investment decisions to the Finance Committee.

The Finance Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements.

Investment management is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process.

Investment objectives

- BirdLife seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the general long-term reserves is to generate a return in excess of inflation over the long

term whilst generating an income to support the on-going activities of BirdLife.

- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna, iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing, vii) Oil & Gas.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment against a balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

In 2013 US\$3 million was received from Singapore Airlines to set up a permanent endowment to help fund the Harapan Rainforest Initiative. This was invested in 2014 in a tailored US Dollar based portfolio, and is currently managed by Cazenove, with investment objectives aligned to the initiative.

Investments underpinning BirdLife's other endowment funds, set up with aligned investment objectives, were pooled into a Sterling-based main portfolio.

As shown in note 11 the value of the combined portfolio has increased from £3.6m in 2020 to £4.1m in 2021.

Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife Services Limited, which changed its name to BirdLife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 23.

Grants and awards policy

BirdLife works on many and varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations and support their conservation work. One of the roles of the BirdLife Secretariat is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made

following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

Section 172 (1) Statement

The Trustees, who are directors for the purposes of the Companies Act, confirm that in accordance with Section 172 (1) of the Companies Act, they act in a way they consider most likely to achieve the purposes of the company. In making this assessment the Trustees consider the relevant actions of the board. Engagement with all stakeholders is described throughout this annual report

The likely consequences of any decision in the long term
BirdLife's long-term sustainability is considered by the Trustees as set out in the funds position and reserves policy and going concern sections on pages 16-17. The Finance, Risk and audit committee and the management team review management information, budgets, forecasts, cash flow projections and progress against budget on a regular basis.

The interests of the company's employees

Our employees and volunteers make our charity the special place it is today. Their experiences help inform our work and our people policies. BirdLife promotes flexible working practices to show our commitment to a healthy work-life balance and receives feedback on employee wellbeing through regular surveys and staff appraisals. The board receives regular workforce updates in respect of all of the above.

The impact of the company's operations on the community and environment

Our family of Partners connecting national communities around the globe, our ground breaking, highly cited science, and our proven nearly century-old track record of saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. 2021 was another year of great achievements, highlights are outlined in the strategic report from page 10 and throughout this trustees' report.

The desirability of the company maintaining a reputation for high standards of business conduct

BirdLife follows a rigorous risk management process to manage regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption. Risk management is also discussed in detail in this report, from page 17

The need to act fairly between members of the company

The Trustees understand the Charity Commission requirements and understand the need to avoid and manage potential conflicts of interest.

The need to foster the company's business relationships with suppliers, customers and others (including engagement)

Our network of partnership organisations is key to our work worldwide. BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global

approach delivers high impact and long-term conservation for the benefit of nature and people. During the year Trustees and the management team have overseen relationships with our key suppliers to ensure a positive and effective relationship is fostered through our procurement process.

Energy Usage

The disclosure of energy usage is a new requirement and therefore we do not have prior year usage information.

Year End 31 December 2021

UK Energy use (kWh) 105343.1127 kWh

Associated greenhouse gas emissions (Tonnes CO₂ equiv (TCO₂e)) 21.596 tCO₂e

Intensity ratio emissions per FTE (TCO₂e/FTE) 0.193

Associated greenhouse gas emissions have been calculated using the greenhouse gas emissions protocol method.

Fundraising

The charity's fundraising model has been focussed on long-standing relationships with institutions, government agencies, corporations and a number of individuals. BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. BirdLife is registered with the Fundraising Regulator, and no complaints were received in relation to BirdLife's fundraising activities during 2021.

Auditors

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware: and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

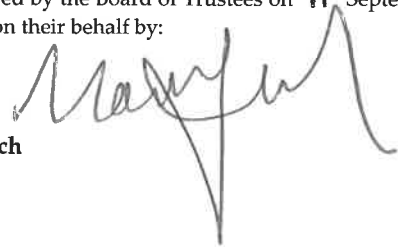
Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

Acknowledgements

The staff of the Secretariat are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 11 September 2021 and signed on their behalf by:


Martin Birch
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2021 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The

laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR). We also considered compliance with local legislation for the group's overseas operating segments.

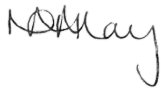
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates and judgements for biases, reviewing regulatory correspondence with the Charity Commission, sample testing of grant and contract income, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK
Date: 26th September 2022

BirdLife International Trustees' Report and Financial Statements 2021
Consolidated Statement of Financial Activities (incorporating income and expenditure account)

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Income and endowments from:						
<i>Donations and legacies</i>						
Partner membership contributions	26	840,989	-	-	840,989	956,264
Subscriptions		161,711	-	-	161,711	156,125
Other donations and legacies		1,066,352	3,324,962	-	4,391,314	3,548,307
<i>Other trading activities</i>						
Event income		-	181,048	-	181,048	122,399
Trading activities		15,836	-	-	15,836	5,479
Income from investments	4	2,068	83	64,389	66,540	60,490
<i>Income from charitable activities</i>						
Partner organisations	26	185,257	1,463,467	-	1,648,724	1,276,975
Governmental institutions		3,026	4,274,499	-	4,277,525	4,162,193
Trusts and foundations		633,482	9,246,074	-	9,879,556	13,613,767
Corporations		-	2,825,892	-	2,825,892	2,237,142
Other income		533	23,710	-	24,243	34,895
Total income	27	2,909,254	21,339,735	64,389	24,313,378	26,174,036
Resources expended:						
Expenditure on raising funds	5	840,390	78,641	25,520	944,551	797,618
<i>Expenditure on charitable activities</i>						
Preventing Extinctions	5	126,719	2,416,678	-	2,543,397	1,881,873
Important Bird and Biodiversity		280,995	4,434,695	-	4,715,690	4,318,018
Migratory Birds and Flyways		15,339	2,342,300	-	2,357,639	2,519,190
Marine		174,202	2,376,240	-	2,550,442	2,969,438
Invasive Alien Species		55,996	318,872	-	374,868	374,797
Forests		421,510	4,008,649	-	4,430,159	4,210,921
Climate Change		72,687	524,611	-	597,298	479,742
Local Engagement & Empowerment		112,581	439,913	-	552,494	585,247
Capacity Development		253,791	1,993,357	-	2,247,148	2,150,880
Conservation Science		83,399	1,182,867	-	1,266,266	987,049
Conservation Policy		80,299	2,076,138	-	2,156,437	1,749,879
Total Resources Expended	5	2,517,908	22,192,961	25,520	24,736,389	23,024,652
Net gains on investments	15	-	-	526,334	526,334	164,167
Net income / (expenditure) before transfers		391,346	(853,226)	565,203	103,323	3,313,551
Transfers between funds	15	-	62,152	(62,152)	-	-
Net movement in funds		391,346	(791,074)	503,051	103,323	3,313,551
Total funds brought forward	15	1,957,566	13,899,007	3,590,636	19,447,209	16,133,658
Total funds carried forward		2,348,912	13,107,933	4,093,687	19,550,532	19,447,209

The income and expenditure account includes only the unrestricted and restricted funds.

BirdLife International Trustees' Report and Financial Statements 2021

Balance Sheets

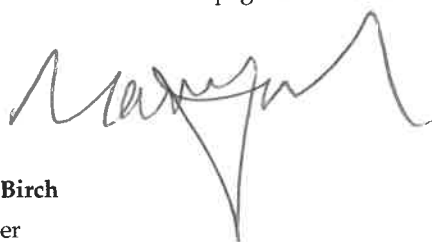
As at 31 December 2021

Company registration number: 2985746

	Notes	Group		Company	
		2021	2020	2021	2020
		£	£	£	£
Fixed assets					
Tangible assets	10	1,281,685	820,482	1,281,685	820,482
Investments	11	4,998,773	4,071,856	4,998,775	4,071,858
		<u>6,280,458</u>	<u>4,892,338</u>	<u>6,280,460</u>	<u>4,892,340</u>
Current assets					
Debtors	12	4,902,814	5,312,981	4,902,997	5,313,164
Cash at bank and in hand		10,999,960	11,432,460	10,999,775	11,432,275
		<u>15,902,774</u>	<u>16,745,441</u>	<u>15,902,772</u>	<u>16,745,439</u>
Creditors: Amounts falling due within one year	13	(2,632,700)	(2,190,569)	(2,632,700)	(2,190,569)
Net current assets		<u>13,270,074</u>	<u>14,554,872</u>	<u>13,270,072</u>	<u>14,554,870</u>
Net assets		<u>19,550,532</u>	<u>19,447,209</u>	<u>19,550,532</u>	<u>19,447,209</u>
Funds					
Income Funds					
Restricted funds	16	13,107,933	13,899,007	13,107,933	13,899,007
Unrestricted funds		2,348,912	1,957,566	2,348,912	1,957,566
		<u>15,456,845</u>	<u>15,856,573</u>	<u>15,456,845</u>	<u>15,856,573</u>
Endowment funds					
Permanent endowments	15	4,093,687	3,590,636	4,093,687	3,590,636
		<u>4,093,687</u>	<u>3,590,636</u>	<u>4,093,687</u>	<u>3,590,636</u>
		<u>19,550,532</u>	<u>19,447,209</u>	<u>19,550,532</u>	<u>19,447,209</u>

The surplus/(deficit) for the financial year dealt with in the financial statements of the parent charitable company was £103,323 (2020: £3,313,551).

The financial statements on pages 24 to 52 were approved by the Trustees on 11 Sept 2022 and were signed on their behalf by:



Martin Birch

Treasurer

The accompanying notes form an integral part of these financial statements.

BirdLife International Trustees' Report and Financial Statements 2021
Consolidated Cash Flow Statement
For the year ended 31 December 2021

	Notes	2021 £	2020 £
Net cash provided by operating activities	20	<u>311,614</u>	<u>763,695</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(501,955)	(474,724)
Purchase of investments	11	(1,470,253)	(4,023,054)
Proceeds of realisation of investments	11	1,104,512	3,894,043
Net cash movement on investments	11	<u>123,582</u>	<u>(152,900)</u>
Net cash used by investing activities		<u>(744,114)</u>	<u>(756,635)</u>
(Decrease)/ Increase in cash	21	<u>(432,500)</u>	<u>7,060</u>
Cash and cash equivalents at the beginning of the reporting period	21	<u>11,432,460</u>	<u>11,425,400</u>
Cash and cash equivalents at the end of the reporting period	21	<u>10,999,960</u>	<u>11,432,460</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

1 Charity information

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

2 Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2023 and a consideration of key risks, including COVID-19, that could negatively affect the charity.

Despite the COVID-19 pandemic, 2021 has been another good year with the unrestricted reserves being rebuilt towards their agreed target level. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the business functioning as normal but with staff working from home. However, the Directors are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2022 and going forward. Management are constantly reviewing the situation in order to mitigate any adverse risk and have undertaken scenario planning to assess the potential financial impact of COVID-19 on BirdLife. Mitigating actions include reductions in expenditure, together with the use of reserves.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels, and in light of the current climate in relation to the ongoing COVID-19 pandemic. For the period of review to 31 December 2023, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

3 Accounting policies

The Financial Statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value.

b) Consolidation

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife Limited, company number 3387515) and its branches as described in note 24 for the year ended 31 December 2021. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

3 Accounting policies (continued)

c) Unrestricted funds

Unrestricted funds are general funds that are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

d) Restricted funds

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

e) Endowment funds

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 15. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

f) Incoming resources

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

g) Legacy income

Legacy income is recognised in the Consolidated Statement of Financial Activities when the charity has entitlement to the income, the receipt is considered probable and amounts receivable can be measured with sufficient reliability. Income from pecuniary interests is recognised when probate has been granted and we have been advised of the amount stipulated in the will. Income from residuary interests is recognised when probate has been granted and a reliable estimate of the amount receivable can be made.

h) Resources expended and cost allocation

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- | | | |
|--|----------------------------------|------------------------|
| • Preventing Extinctions | • Invasive Alien Species | • Capacity Development |
| • Important Bird and Biodiversity Areas (IBAs) | • Forests | • Conservation Science |
| • Migratory Birds and Flyways | • Climate Change | • Conservation Policy |
| • Marine | • Local Engagement & Empowerment | |

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' Report. Support activities include day-to-day operational management and have been allocated across the above categories following guidance provided in the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

Notes to the Financial Statements

3 Accounting policies (continued)

i) Employee information

Staff employed in the day-to-day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

j) Pension costs

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. Under the Ecuadorian Labor code, employers are required to pay a pension to employees upon reaching 25 years of service. Under FRS 102 the pension is considered to be a defined benefit scheme. As any provision required under FRS 102 is not material, no liability has been recognised in the financial statements.

k) Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

l) Foreign currencies

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the Consolidated Statement of Financial Activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

m) Tangible fixed assets and depreciation

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Website 20%
- ERP 10%
- Land is not depreciated

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

n) Investments

Investments are stated at market value at the balance sheet date. The Consolidated Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

o) Financial activities of the holding company

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

p) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

3 Accounting policies (continued)

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Critical judgements and estimations

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Notes to the Financial Statements

4 Investment income

	2021 £	2020 £
Income from fixed asset investments	64,389	50,288
Income from other restricted fund bank accounts	83	1,342
Interest from unrestricted fund bank accounts	2,068	8,860
	<u>66,540</u>	<u>60,490</u>

This can be analysed as follows:

	2021 £	2020 £
Harapan Fund	56,303	43,760
Other endowment funds	8,086	6,528
Other restricted funds	83	1,342
Unrestricted funds	2,068	8,860
	<u>66,540</u>	<u>60,490</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 11).

5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2021 Total £	2020 Total £
Expenditure on raising funds	713,403	62,152	145,761	23,235	944,551	797,618
Expenditure on charitable activities						
Preventing Extinctions	1,136,129	1,010,516	373,517	23,235	2,543,397	1,881,873
Important Bird and Biodiversity Areas	2,379,449	1,617,529	695,477	23,235	4,715,690	4,318,018
Migratory Birds and Flyways	1,066,188	922,230	345,986	23,235	2,357,639	2,519,190
Marine	1,379,684	772,961	374,562	23,235	2,550,442	2,969,438
Invasive Alien Species	222,186	77,331	52,116	23,235	374,868	374,797
Forests	1,519,310	2,243,668	643,946	23,235	4,430,159	4,210,921
Climate Change	402,365	86,615	85,083	23,235	597,298	479,742
Local Engagement & Empowerment	186,747	264,069	78,443	23,235	552,494	585,247
Capacity Development	1,200,849	693,454	329,610	23,235	2,247,148	2,150,880
Conservation Science	872,666	186,133	184,232	23,235	1,266,266	987,049
Conservation Policy	921,036	895,998	316,163	23,240	2,156,437	1,749,879
Total resources expended	<u>12,000,012</u>	<u>8,832,656</u>	<u>3,624,896</u>	<u>278,825</u>	<u>24,736,389</u>	<u>23,024,652</u>

Programme areas are highly diverse, and most projects overlap the different programme areas.

*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.

Notes to the Financial Statements

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2021 £	Total 2020 £
Staff costs	7,702,607	563,157	1,126,133	266,416	9,658,313	9,254,484
Support grants	8,832,656	2,210	-	-	8,834,866	8,619,797
Travel & conferences	436,450	7,584	-	4,571	448,605	423,189
Professional services	3,039,513	427,083	441,311	3,857	3,911,764	2,854,423
Office accommodation	119,341	226,422	291,005	-	636,768	697,283
Equipment & supplies	151,008	2,027	14,456	-	167,491	189,534
Communications	275,208	52,862	69,466	3,981	401,517	354,184
Event costs	26,664	1,237	-	-	27,901	866
Audit	19,482	21,249	31,800	-	72,531	83,523
Foreign exchange (gain) / loss	229,741	46,130	(10,703)	-	265,168	71,682
Other costs	-	5,280	306,185	-	311,465	475,687
Total	20,832,670	1,355,241	2,269,653	278,825	24,736,389	23,024,652

Support Costs are included in the expenditure reported in the Consolidated Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Secretariat office bases outside the UK. Global support costs relate to the UK headquarters.

6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2021 £	2020 £
Auditors' remuneration:		
UK charity audit	38,850	45,250
Over accrued in prior year	(7,050)	-
Grant funder audits	19,482	19,290
International offices*	21,249	18,983
Depreciation of tangible fixed assets	40,076	40,515

*Paid to firms other than Crowe U.K. LLP

7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2020: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £Nil to trustees (2020: £4,298 to 7 trustees).

In total trustees made donations of £18,574 during the year (2020: £15,092).

Notes to the Financial Statements

8 Employee information

The average monthly number of persons employed by the group during the year was:

	2021 Number	2020 Number
<i>Analysed by primary function</i>		
Charitable activities	189	200
Generating funds	20	17
Support activities	35	33
Management and administration of charity	3	3
	<u>247</u>	<u>253</u>

	2021 Number	2020 Number
<i>Analysed by geographical region</i>		
Africa	40	41
Americas	8	11
Asia	37	45
Europe	133	129
Japan	10	11
Middle East	9	9
Pacific	10	7
	<u>247</u>	<u>253</u>

	2021 £	2020 £
The costs for employing staff were:		
Wages and salaries	8,100,799	7,931,161
Social security costs	763,994	703,474
Pension costs (see note 18)	642,681	619,849
	<u>9,507,474</u>	<u>9,254,484</u>

The number of employees who received aggregate emoluments within the following ranges were:

8 Employee information (continued)

	2021 Number	2020 Number
£60,000 to £69,999	5	6
£70,000 to £79,999	4	-
£80,000 to £89,999	3	3
£90,000 to £99,999	0	1
£100,000 to £109,999	1	-
£110,000 to £119,999	1	1
£120,000 to £129,999	0	1
£130,000 to £139,999	1	-
£140,000 to £149,999	-	-
£150,000 and over	1	1
	<u>16</u>	<u>13</u>

16 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 16 employees amounted to £113,719 (2020: 13 employees £86,798).

Key management personnel as defined by the Trustees are the Chief Executive and the management team. The total cost of key management personnel during the year was £1,390,836 for 16 employees (2020: 13 employees £1,169,567).

Termination payments amounting to £Nil (2020: £63,323) were made during the period.

Notes to the Financial Statements

9 Grants and awards

Grants and awards to the value of £8,834,866 (2020: £8,619,797) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2021	2020
	£	£
SAVE Brasil*	368,682	308,492
Royal Society for the Protection of Birds (RSPB)*	259,289	816,725
Burung Indonesia*	537,144	188,215
Aves Argentinas (AOP)*	220,833	311,854
University of East Anglia (UEA)	321,476	133,873
Malaysian Nature Society (MNS)*	139,104	18,651
Royal Society for the Conservation of Nature (RSCN)*	126,534	104,731
Hellenic Ornithological Society (HOS)*	111,029	238,588
The Society for the Conservation of Nature in Liberia (SPNL)*	115,282	111,313
Asity Madagascar*	153,168	177,625
Stichting the Vulture Conservation Foundation (VCF)	-	145,537
Nature Conservation Egypt (NCE)*	175,118	31,485
Guyra Paraguay (GP)*	313,238	296,276
Oikos	168,430	-
BirdLife Cyprus*	89,400	131,438
Lega Italiana Protezione Uccelli (LIPU)*	165,549	118,094
WWF-UK	63,052	433,474
Wildlife Conservation Society (WCS)	214,187	419,747
Viet Nature Conservation Centre	18,197	326,860
Society for the Conservation of Nature in Liberia (SCNL)*	214,292	244,205
Conservation Society of Sierra Leone (CSSL)*	265,513	203,761
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	139,643	198,529
Sociedad Española de Ornitología (SEO)*	149,230	169,512
Society for Nature Conservation (SABUKO)*	86,072	132,196
Association BIOM*	50,637	120,443
Associação Projecto Vitó	83,116	104,974
Gola Rainforest Conservation LG (GRC)	95,965	101,343
Birdlife South Africa (BLSA)*	188,002	92,132
Birds Canada*	151,549	-
Naturschutzbund Deutschland e.V (NABU)*	125,299	-
Ligue pour la Protection des Oiseaux (LPO)*	120,529	67,374
Haribon Foundation*	111,762	443
Other Institutions	3,355,801	2,697,177
Other Individuals	137,746	174,732
	8,834,866	8,619,797

A full list of grants and awards is available at BirdLife's registered office.

**Grants and Awards paid to BirdLife Partners*

Notes to the Financial Statements

10 Tangible fixed assets – group and company

	Land	Equipment	ERP and Website	Total
	£	£	£	£
Cost				
At 1 January 2021	283,453	211,171	430,963	925,587
Additions	-	27,283	474,672	501,955
Disposals	-	(1,207)	-	(1,207)
At 31 December 2021	<u>283,453</u>	<u>237,247</u>	<u>905,635</u>	<u>1,426,335</u>
Depreciation				
At 1 January 2021	-	105,105	-	105,105
Disposals	-	(880)	-	(880)
Charge	-	34,155	6,270	40,425
At 31 December 2021	<u>-</u>	<u>138,380</u>	<u>6,270</u>	<u>144,650</u>
Net book value				
At 31 December 2021	<u>283,453</u>	<u>98,867</u>	<u>899,365</u>	<u>1,281,685</u>
At 31 December 2020	<u>283,453</u>	<u>106,066</u>	<u>430,963</u>	<u>820,482</u>

Cousin Island, is a BirdLife owned, nature reserve in the Seychelles. This granitic island and surrounding sea area was made a nature reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus seychellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998.

Notes to the Financial Statements

11 Investments

	Group and company	
	2021 £	2020 £
Market value at 1 January	4,071,856	3,588,513
Additions at cost	1,470,253	4,023,054
Disposals proceeds	(1,104,512)	(3,894,043)
Investment income	64,389	50,288
Management charges	(25,520)	(13,024)
Movement in cash	(123,582)	152,900
Net gains / (losses) arising on revaluations during year	645,890	164,167
Market value at 31 December: Group	4,998,773	4,071,856
Add: Shares in subsidiary undertaking	2	2
Total market value at 31 December: Company	4,998,775	4,071,858
Analysis of investments:		
Investments managed from UK	4,355,146	3,789,946
Investments managed from Japan	643,627	281,910
	4,998,773	4,071,856

	Group		Company	
	2021 £	2020 £	2021 £	2020 £
Shares in group undertaking	-	-	2	2
Other investments	4,998,773	4,071,856	4,998,773	4,071,856
	4,998,773	4,071,856	4,998,775	4,071,858

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Limited and are included at cost. Further information is in note 23.

Notes to the Financial Statements

11 Investments (continued)

Other investments consist of the investment portfolio which is invested as follows:

	2021		2020	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	371,365	72.8	313,348	70.5
- Bonds	58,622	11.5	60,076	13.5
- Alternatives	52,194	10.2	51,632	11.6
- Cash	28,018	5.5	19,349	4.4
	<u>510,199</u>	<u>100</u>	<u>444,405</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,582,259	67.2	2,111,033	63.1
- Bonds	614,311	16.0	465,388	13.9
- Alternatives	472,807	12.3	461,297	13.8
- Cash	175,570	4.5	307,823	9.2
	<u>3,844,947</u>	<u>100</u>	<u>3,345,541</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	643,627	100	281,910	100
	<u>643,627</u>	<u>100</u>	<u>281,910</u>	<u>100</u>
Total	<u>4,998,773</u>		<u>4,071,856</u>	

12 Debtors

	Group		Company	
	2021	2020	2021	2020
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	4,272,468	4,907,537	4,272,468	4,907,537
Other debtors	375,820	132,690	375,820	132,690
Prepayments	223,348	157,521	223,348	157,521
Other taxation & social security	31,178	115,233	31,178	115,233
	<u>4,902,814</u>	<u>5,312,981</u>	<u>4,902,997</u>	<u>5,313,164</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

13 Creditors: amounts falling due within one year – group and company

	2021 £	2020 £
Trade creditors	259,301	284,360
Other taxation and social security	100,478	111,366
Other creditors	265,754	182,677
Accruals	1,783,401	1,607,280
Deferred income	223,765	4,886
	<u>2,632,700</u>	<u>2,190,569</u>

Deferred income is analysed as follows:

	2021 £	2020 £
Balance at 1 January	4,886	387
Amount released to incoming resources	(4,886)	(387)
Amount deferred in the year	223,765	4,886
Balance at 31 December	<u>223,765</u>	<u>4,886</u>

14 Financial instruments

	2021 £	2020 £
Financial assets measured at amortised cost	4,272,468	4,907,537
Financial liabilities measured at amortised cost	259,301	284,360
Financial assets at fair value	4,998,773	4,071,856

Notes to the Financial Statements

15 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2021	resources	expended	transfers	2021
	£	£	£	£	£
Permanent endowment funds:					
Harapan Fund	3,162,735	56,303	(21,198)	402,153	3,599,993
Sundry Funds	427,901	8,086	(4,322)	62,029	493,694
Total	3,590,636	64,389	(25,520)	464,182	4,093,687

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	(62,152)
Gain on revaluation of investments	526,334
Total	464,182

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2021

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,194,747	-	2,194,747	32,036	-	32,036	174,551	-	174,551
Unapplied total return	-	967,988	967,988	-	143,248	143,248	-	78,067	78,067
Total	2,194,747	967,988	3,162,735	32,036	143,248	175,284	174,551	78,067	252,618
Movements in the reporting period:									
Exchange gains/losses	55,816	-	55,816	(1,756)	-	(1,756)	13,061	-	13,061
Investment return: dividends & interest	-	56,303	56,303	-	3,307	3,307	-	4,779	4,779
Investment return: realised & unrealised gains & (losses)	-	408,489	408,489	-	27,126	27,126	-	23,598	23,598
Less: Investment management costs	-	(21,198)	(21,198)	-	(1,768)	(1,768)	-	(2,554)	(2,554)
Total	55,816	443,594	499,410	(1,756)	28,665	26,909	13,061	25,823	38,884
Unapplied total return allocated to income	-	(62,152)	(62,152)	-	-	-	-	-	-
Net movements in reporting period	-	(62,152)	(62,152)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,250,563	-	2,250,563	30,280	-	30,280	187,612	-	187,612
Unapplied total return	-	1,349,430	1,349,430	-	171,913	171,913	-	103,890	103,890
Total	2,250,563	1,349,430	3,599,993	30,280	171,913	202,193	187,612	103,890	291,502

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2020

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,264,664	-	2,264,664	30,326	-	30,326	165,694	-	165,694
Unapplied total return	-	774,977	774,977	-	138,638	138,638	-	77,791	77,791
Total	2,264,664	774,977	3,039,641	30,326	138,638	168,964	165,694	77,791	243,485
Movements in the reporting period:									
Exchange gains/losses	(69,916)	-	(69,916)	1,710	-	1,710	8,857	-	8,857
Investment return: dividends & interest	-	43,760	43,760		2,670	2,670	-	3,858	3,858
Investment return: realised & unrealised gains & (losses)	-	223,322	223,322	-	4,401	4,401	-	6,360	6,360
Less: Investment management costs	-	(11,190)	(11,190)	-	(750)	(750)	-	(1,084)	(1,084)
Total	(69,916)	255,892	185,976	1,710	6,321	8,031	8,857	9,134	17,991
Unapplied total return allocated to income	-	(62,885)	(62,885)	-	-	-	-	-	-
Net movements in reporting period	-	(62,885)	(62,885)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,194,747	-	2,194,747	32,036	-	32,036	174,551	-	174,551
Unapplied total return	-	967,988	967,988	-	143,248	143,248	-	78,067	78,067
Total	2,194,747	967,988	3,162,735	32,036	143,248	175,284	174,551	78,067	252,618

Notes to the Financial Statements

16 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2021	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2021
	£	£	£	£
Global and Multi-Regional Programmes				
Preventing Extinctions	1,214,519	772,599	(1,287,100)	700,018
Important Bird and Biodiversity Areas	1,610,464	2,518,714	(2,255,337)	1,873,841
Forests	1,761,381	1,790,434	(1,907,336)	1,644,479
Marine	778,450	868,190	(562,729)	1,083,911
Migratory Birds and Flyways	242,092	655,152	(672,132)	225,112
Conservation Science	341,181	500,207	(738,662)	102,726
Climate Change	274,365	574,497	(541,715)	307,147
Capacity Development	542,105	1,327,287	(1,527,746)	341,646
Fundraising	114,616	352,381	(26,655)	440,342
Global and Multi-Regional Programmes - Other	104,178	441,427	(503,989)	41,616
	<u>6,983,351</u>	<u>9,800,888</u>	<u>(10,023,401)</u>	<u>6,760,838</u>
Africa				
Preventing Extinctions	312,261	547,275	(513,911)	345,625
Important Bird and Biodiversity Areas	123,397	333,577	(402,253)	54,721
Forests	527,698	1,648,013	(1,552,370)	623,341
Marine	265,986	1,117,509	(1,268,650)	114,845
Migratory Birds and Flyways	-	579,545	(126,488)	453,057
Capacity Development	108,085	245,447	(350,251)	3,281
Africa – Other	43,527	117,301	(113,420)	47,408
	<u>1,380,954</u>	<u>4,588,667</u>	<u>(4,327,343)</u>	<u>1,642,278</u>
Americas				
Important Bird and Biodiversity Areas	466,741	383,165	(641,057)	208,849
Migratory Birds and Flyways	315,274	667,665	(684,007)	298,932
Local Engagement & Empowerment	-	139,934	(130,317)	9,617
Americas - Other	6,408	364,965	(284,399)	86,974
	<u>788,423</u>	<u>1,555,729</u>	<u>(1,739,780)</u>	<u>604,372</u>
Asia				
Preventing Extinctions	253,348	193,262	(215,094)	231,516
Migratory Birds and Flyways	35,140	627,050	(188,401)	473,789
Asia – Other	343,147	406,669	(526,526)	223,290
	<u>631,635</u>	<u>1,226,981</u>	<u>(930,021)</u>	<u>928,595</u>
Japan				
Preventing Extinctions	60,416	142,581	(98,845)	104,152
Forests	326,569	58,868	(162,738)	222,699
Conservation Science	1,043,166	674,045	(389,359)	1,327,852
Japan - Other	115,442	211,026	(231,908)	94,560
	<u>1,545,593</u>	<u>1,086,520</u>	<u>(882,850)</u>	<u>1,749,263</u>
Europe & Central Asia				
Preventing Extinctions	188,044	38,030	(124,164)	101,910
Important Bird and Biodiversity Areas	469,745	330,803	(777,217)	23,331
Marine	236,722	385,716	(461,349)	161,089
Conservation Policy	909,615	958,604	(1,528,143)	340,076
Europe & Central Asia - Other	113,417	179,278	(152,213)	140,482
	<u>1,917,543</u>	<u>1,892,431</u>	<u>(3,043,086)</u>	<u>766,888</u>
Middle East				
Migratory Birds and Flyways	110,252	367,871	(416,260)	61,863
Middle East - Other	30,548	164,709	(164,988)	30,269
	<u>140,800</u>	<u>532,580</u>	<u>(581,248)</u>	<u>92,132</u>
Pacific				
Important Bird and Biodiversity Areas	116,982	301,800	(277,566)	141,216
Invasive Alien Species	350,538	257,722	(229,780)	378,480
Pacific – Other	43,188	96,417	(95,734)	43,871
	<u>510,708</u>	<u>655,939</u>	<u>(603,080)</u>	<u>563,567</u>
BirdLife total	<u>13,899,007</u>	<u>21,339,735</u>	<u>(22,130,809)</u>	<u>13,107,933</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 12.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

Notes to the Financial Statements

17 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2021 Total £	Tangible fixed assets £	Investments £	Net current assets £	2020 Total £
Endowment funds								
Helmut Sick Fund	-	202,192	-	202,192	-	175,284	-	175,284
Sumatra Fund	-	291,502	-	291,502	-	252,618	-	252,618
Harapan Fund	-	3,599,993	-	3,599,993	-	3,162,735	-	3,162,735
Restricted funds	-	-	13,107,933	13,107,933	-	-	13,899,007	13,899,007
Unrestricted funds	1,281,685	905,086	162,141	2,348,912	820,482	481,219	655,865	1,957,566
	<u>1,281,685</u>	<u>4,998,773</u>	<u>13,270,074</u>	<u>19,550,532</u>	<u>820,482</u>	<u>4,071,856</u>	<u>14,554,872</u>	<u>19,447,210</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife Limited

Notes to the Financial Statements

18 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £642,681 (2020: £619,849). Pension contributions payable to the funds at the year-end were £Nil (2020: £Nil).

19 Indemnity insurance

An indemnity insurance premium amounting to £1,840 (2020: £2,777) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

20 Reconciliation of changes in resources to net cash flow from operating activities

	2021	2020
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	103,323	3,313,551
Adjustments for:		
Depreciation on tangible fixed assets	40,425	40,515
Losses on disposal of tangible fixed assets	327	21
Decrease/(Increase) in debtors	410,167	(1,985,916)
Increase/(Decrease) in creditors	442,131	(403,045)
Gain on investments	(684,759)	(201,431)
Net cash inflow/(outflow) from operating activities	<u>311,614</u>	<u>763,695</u>

21 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2021	2020
	£	£
Net funds, being cash at bank and in hand, at 1 January	11,432,460	11,425,400
(Decrease)/Increase in cash in the year	<u>(432,500)</u>	<u>7,060</u>
Net funds, being cash at bank and in hand, at 31 December	<u>10,999,960</u>	<u>11,432,460</u>

22 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2021	2020
	£	£
Commitments expiring within one year	286,026	333,527
Commitments expiring in 2 – 5 years	499,333	815,237
Commitments expiring after 5 years	-	-

Of the above commitments £461,560 (2020: £576,950) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

Notes to the Financial Statements

23 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 24. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Services Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2021, but changed its name on 11 May 2018 to BirdLife Limited. The net assets of BirdLife Limited at the year-end were £2.

24 BirdLife International branches

Stichting BirdLife Europe is a registered entity in the Netherlands. It comprises activities of the Secretariat's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe who are employees of BirdLife International.

Ippan Shadan Houjin BirdLife International Tokyo is an association registered in Japan. It is controlled by a Board comprising staff of BirdLife International. Senior staff are employed by BirdLife International.

BirdLife International (Asia) Limited is a registered company limited by guarantee and a charity in Singapore. The majority of the Board are staff of BirdLife International.

BirdLife International is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	3,249	183
Ippan Shadan Houjin BirdLife International Tokyo	1,068	1,749
BirdLife International (Asia) Limited	1,025	(1,588)
BirdLife International (Kenya)	1,157	445

25 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation. Its name was changed in 2021 to Friends of BirdLife International Inc.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

26 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 46 to 51 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

Contributions from BirdLife Partners

Country/Territory	Partner	2021			2020		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	1,934	-	1,934	2,075	-	2,075
Australia*	BirdLife Australia	13,898	-	13,898	9,851	-	9,851
Austria	BirdLife Austria	3,077	5,189	8,266	3,393	1,624	5,017
Azerbaijan	Azerbaijan Ornithological Society (AOS)	(366)	-	(366)	366	-	366
Belarus	Akhova Ptushak Belarusi (APB)	455	-	455	494	-	494
Belgium	Natuurpunt	76,821	-	76,821	76,668	844	77,512
Belgium*	Natagora	15,787	-	15,787	17,092	9,099	26,191
Belize	Belize Audubon Society (BAS)	305	-	305	403	-	403
Bhutan	Royal Society for the Protection of Nature (RSPN)	422	-	422	482	-	482
Bolivia	Asociación Civil Armonía (ACA)	330	-	330	378	-	378
Botswana	BirdLife Botswana (BLB)	350	-	350	366	-	366
Brazil	SAVE Brasil	336	-	336	378	-	378
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	935	197,474	198,409	1,048	183,253	184,301
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	346	-	346	377	6,852	7,229
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	-	-	-	455	-	455
Cambodia	Nature Life Cambodia	-	20,928	20,928	-	-	-
Canada	Nature Canada (NC)	2,825	42,724	45,549	2,926	-	2,926
Canada*	Bird Studies Canada (BSC)	8,670	-	8,670	8,787	-	8,787
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	364	-	364	366	-	366
Colombia	Asociación Calidris	358	-	358	389	-	389
Cook Islands	Te Ipukarea Society (TIS)	336	-	336	397	-	397
Croatia	Association BIOM	617	342	959	665	-	665
Cyprus	BirdLife Cyprus	658	-	658	711	894	1,605
Czech Republic	Czech Society for Ornithology (CSO)	4,436	8,055	12,491	3,299	13,067	16,366
Denmark	Dansk Ornitologisk Forening (DOF)	15,599	-	15,599	15,654	3,037	18,691
Dominican Republic	Grupo Jaragua	347	-	347	399	-	399
Ecuador	Aves y Conservación	-	-	-	75	-	75
Egypt	Nature Conservation Egypt (NCE)	361	-	361	415	-	415
Estonia	Eesti Ornitoloogiuühing (EOU)	749	-	749	778	-	778
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	353	-	353	403	-	403
Falkland Islands	Falklands Conservation	353	25,632	25,985	388	15,615	16,003
Fiji	Nature Fiji-Mareqeti Viti	793	2,948	3,741	393	-	393
Finland	BirdLife Suomi-Finland	19,626	-	19,626	28,917	-	28,917
France	Ligue pour la Protection des Oiseaux (LPO)	73,165	-	73,165	45,532	-	45,532
French Polynesia	Société d'Ornithologie de Polynésie "Manu"	364	-	364	403	-	403
Georgia	Society for Nature Conservation (SABUKO)	353	-	353	397	-	397
Germany	Nature and Biodiversity Conservation Union (NABU)	100,469	22,265	122,734	74,864	26,543	101,407
Ghana	Ghana Wildlife Society (GWS)	365	-	365	378	-	378
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	353	-	353	388	-	388
Greece	Hellenic Ornithological Society (HOS)	1,298	-	1,298	1,334	-	1,334
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,322	3,453	4,775	1,525	33,510	35,035

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2021			2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,176	5,189	10,365	5,456	-	5,456
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	819	-	819	939	-	939
India	Bombay Natural History Society (BNHS)	2,533	-	2,533	2,958	-	2,958
Indonesia	Burung Indonesia	364	-	364	397	5,410	5,807
Iraq	Nature Iraq (NI)	-	477	477	-	-	-
Ireland	BirdWatch Ireland	7,997	-	7,997	8,106	-	8,106
Italy	Lega Italiana Protezione Uccelli (LIPU)	22,803	-	22,803	24,750	-	24,750
Japan	Wild Bird Society of Japan (WBSJ)	1,433	-	1,433	1,612	198	1,810
Jordan*	Royal Society for the Conservation of Nature (RSCN)	356	-	356	366	-	366
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	364	-	364	403	-	403
Kenya	Nature Kenya (EANHS)	459	-	459	462	-	462
Latvia	Latvijas Ornitologijas Biedriba (LOB)	921	-	921	676	-	676
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	353	-	353	403	-	403
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	886	-	886	897	-	897
Lithuania	Lithuanian Ornithological Society (LOD)	376	-	376	1,020	-	1,020
Luxembourg	natur&emwelt a.s.b.l	4,413	-	4,413	3,580	-	3,580
Macedonia	Macedonian Ecological Society (MES)	394	-	394	399	-	399
Madagascar	Asity Madagascar	364	-	364	384	-	384
Malaysia	Malaysian Nature Society (MNS)	1,267	-	1,267	1,461	-	1,461
Malta	BirdLife Malta	804	-	804	3,688	447	4,135
Mauritania	Nature Mauritanie	369	-	369	378	-	378
Mauritius	Mauritian Wildlife Foundation	353	-	353	407	-	407
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	347	-	347	397	-	397
Morocco	GREPOM/BirdLife Morocco	369	-	369	393	-	393
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	353	-	353	403	-	403
Nepal	Bird Conservation Nepal (BCN)	650	-	650	734	-	734
Netherlands	Vogelbescherming Nederland (VBN)	129,198	285,787	414,985	143,002	131,978	274,980
Nigeria	Nigerian Conservation Foundation (NCF)	1,177	-	1,177	1,279	-	1,279
Norway	Norsk Ornitologisk Forening (NOF)	7,481	-	7,481	8,402	-	8,402
Palau	Palau Conservation Society (PCS)	340	-	340	356	-	356
Palestine	Palestine Wildlife Society (PWLS)	369	-	369	385	-	385
Panama*	Sociedad Audubon de Panama (PAS)	381	-	381	376	-	376
Paraguay*	Guyra Paraguay (GP)	716	-	716	772	-	772
Philippines	Haribon Foundation (HF)	336	-	336	399	-	399
Poland	Polish Society for the Protection of Birds (OTOP)	2,555	4,000	6,555	961	-	961
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	2,972	-	2,972	1,838	-	1,838
Romania	Romanian Ornithological Society (SOR)	640	-	640	703	-	703

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2021			2020		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	349	-	349	405	-	405
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	401	-	401	464	-	464
Singapore*	Nature Society (Singapore)	743	-	743	985	-	985
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	867	-	867	881	-	881
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	801	-	801	817	-	817
South Africa*	BirdLife South Africa (BLSA)	992	-	992	1,279	-	1,279
Spain	Sociedad Española de Ornitología (SEO)	13,462	-	13,462	13,339	741	14,080
Sri Lanka*	Field Ornithology Group of Sri Lanka (FOGSL)	330	-	330	387	-	387
Sweden	Sveriges Ornitologiska Förening (SOF)	20,436	5,144	25,580	20,939	7,485	28,424
Switzerland	Schweizer Vogelschutz (SVS)	71,443	43,244	114,687	64,246	-	64,246
Thailand	Bird Conservation Society of Thailand (BCST)	353	-	353	366	-	366
Tunisia*	Association Les Amis des Oiseaux (AAO)	364	-	364	406	-	406
Turkey	Doga Dernegi	369	-	369	751	-	751
Uganda*	Nature Uganda (NU)	353	-	353	407	-	407
UK*	Royal Society for the Protection of Birds (RSPB)	250,819	662,326	913,145	294,376	627,466	921,842
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	358	-	358	406	-	406
Uruguay	Aves Uruguay (GUPECA)	369	-	369	378	-	378
USA	American Bird Conservancy (ABC)	5,814	13,794	19,608	5,853	15,135	20,988
USA*	National Audubon Society	107,447	101,716	209,163	219,799	-	219,799
Zambia	BirdWatch Zambia	364	-	364	403	-	403
Zimbabwe	BirdLife Zimbabwe (BLZ)	360	12,780	13,140	403	-	403
		<u>1,026,246</u>	<u>1,463,467</u>	<u>2,483,713</u>	<u>1,150,041</u>	<u>1,083,198</u>	<u>2,233,239</u>

*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	840,989
Other Income from Partners	<u>185,257</u>
Total	<u>1,026,246</u>

Payments to BirdLife Partners		2021	2020
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	220,833	348,210
Australia*	BirdLife Australia	-	2,855
Belize	Belize Audubon Society (BAS)	120	-
Bhutan	Royal Society for Protection of Nature (RSPN)	462	4,622
Bolivia	Asociación Civil Armonía (ACA)	-	16,315
Botswana	BirdLife Botswana (BLB)	14,795	-
Brazil	SAVE Brazil	368,682	308,492
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	675	9,634
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	4,288	6,010
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	8,575	13,540
Cabo Verde	Biosfera I	139,643	-
Cambodia	Nature Life Cambodia	78,203	-
Canada*	Bird Studies Canada	151,549	-
Colombia	Asociación Calidris	82,168	81,717
Cook Islands	Te Ipukarea Society (TIS)	1,510	-
Croatia	Association BIOM	50,637	120,443
Cyprus	BirdLife Cyprus	48,825	131,438
Czech Republic	Czech Society for Ornithology (CSO)	13,620	-
Dominican Republic	Grupo Jaragua	-	1,491
Ecuador	Aves y Conservacion (CECIA)	12,018	7,754
Egypt	Nature Conservation Egypt (NCE)	175,118	31,485
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	95,260	28,699
France	Ligue pour La Protection des Oiseaux (LPO)	120,529	67,374
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	70,118	85,219
Georgia	SABUKO - Society for Nature Conservation	86,072	132,196
Germany	Nature and Biodiversity Conservation Union (NABU)	125,299	-
Ghana	Ghana Wildlife Society (GWS)	1,841	3,896
Greece	Hellenic Ornithological Society (HOS)	111,029	238,588
Guinea	Guinee Ecologie	15,862	-
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	3,516	31,286
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	675	7,634
India	Bombay Natural History Society (BNHS)	45,624	31,462
Indonesia	Burung Indonesia	537,144	244,871
Iraq	Nature Iraq	499	-
Ireland	BirdWatch Ireland	-	895
Italy	Lega Italiana Protezione Uccelli (LIPU)	165,549	118,094
Jordan*	Royal Society for the Conservation of Nature (RSCN)	126,534	104,731
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	4,902	-
Kenya	Nature Kenya (EANHS)	99,373	22,160
Latvia	Latvia Ornithological Society (LOB)	7,767	-
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	115,282	111,313
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	214,292	244,205
Lithuania	Lithuanian Ornithological Society (LOD)	16,087	41,469
Macedonia	Macedonian Ecological Society (MES)	4,803	19,158
Madagascar	Asity Madagascar	153,168	177,625
Malawi	Wildlife and Environmental Society of Malawi (WESM)	9,705	4,071
Malaysia	Malaysian Nature Society (MNS)	139,104	18,651
Malta	BirdLife Malta	37,181	23,854
Mauritania	Nature Mauritanie	18,949	10,634
Mauritius	Mauritian Wildlife Foundation (MWF)	-	2,544
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	22,169	6,809
Morocco	GREPOM/BirdLife Morocco	40,000	50,108
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	26,691	61,707
Nepal	Bird Conservation Nepal	10,473	57,708
New Zealand*	Forest and Bird	-	13,062
Nigeria	Nigerian Conservation Foundation (NCF)	55,644	17,818
Norway	Norsk Ornitologisk Forening (NOF)	1,564	-
Palau	Palau Conservation Society (PCS)	-	4,920
Palestine	Palestine Wildlife Society (PWLS)	19,339	26,472

Notes to the Financial Statements

		2021	2020
Payments to BirdLife Partners (Continued)			
Country/Territory	Partner	£	£
Paraguay*	Guyra Paraguay (GP)	313,238	296,276
Philippines	Haribon Foundation (HF)	111,762	443
Poland	Polish Society for the Protection of Birds (OTOP)	91,120	51,538
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	65,462	77,068
Romania	Romanian Ornithological Society (SOR)	5,137	-
Senegal	Nature-Communautés-Développement (NCD)	13,141	-
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	40,134	21,878
Seychelles	Nature Seychelles	8,576	-
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	265,513	203,761
Singapore*	Nature Society (Singapore)	-	2,223
Slovenia	Društvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	38,684	49,968
South Africa*	BirdLife South Africa (BLSA)	188,002	92,132
Spain	Sociedad Española de Ornitología (SEO)	149,230	169,512
Switzerland	Schweizer Vogelschutz (SVS)	4,265	-
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	49,862	-
Thailand	Bird Conservation Society of Thailand	29,000	5,021
Tunisia*	Association "Les Amis des Oiseaux"	73,103	51,476
Turkey	Doga Dernegi	75,735	71,525
UK*	Royal Society for the Protection of Birds (RSPB)	259,289	816,725
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	-	1,922
Uruguay	Aves Uruguay	11,640	30,617
USA	American Bird Conservancy (ABC)	-	1,896
USA*	National Audubon Society	-	10,808
Zambia	BirdWatch Zambia	38,839	63,471
Zimbabwe	BirdLife Zimbabwe (BLZ)	63,262	15,810
		5,768,759	5,127,309

*Partner organisations that had representatives on the board of directors of BirdLife International during 2021. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

27 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2020 £
Income and endowments from:					
<i>Donations and legacies</i>					
Partner membership contributions	26	956,264	-	-	956,264
Subscriptions		156,125	-	-	156,125
Other donations and legacies		794,518	2,753,789	-	3,548,307
<i>Other trading activities</i>					
Event income		3,280	119,119	-	122,399
Trading activities		5,479	-	-	5,479
Income from investments	4	8,860	1,342	50,288	60,490
<i>Income from charitable activities</i>					
Partner organisations	26	193,777	1,083,198	-	1,276,975
Governmental institutions		67,787	4,094,406	-	4,162,193
Trusts and foundations		395,361	13,218,406	-	13,613,767
Corporations		-	2,237,142	-	2,237,142
Other income		15,876	19,019	-	34,895
Total income	28	2,597,327	23,526,421	50,288	26,174,036
Resources expended					
Expenditure on raising funds	5	635,649	148,945	13,024	797,618
<i>Expenditure on charitable activities</i>					
Preventing Extinctions	5	235,546	1,646,327	-	1,881,873
Important Bird and Biodiversity		265,053	4,052,965	-	4,318,018
Migratory Birds and Flyways		166,775	2,352,415	-	2,519,190
Marine		237,211	2,732,227	-	2,969,438
Invasive Alien Species		66,390	308,407	-	374,797
Forests		351,812	3,859,109	-	4,210,921
Climate Change		116,738	363,004	-	479,742
Local Engagement & Empowerment		167,548	417,699	-	585,247
Capacity Development		238,140	1,912,740	-	2,150,880
Conservation Science		64,855	922,194	-	987,049
Conservation Policy		2,687	1,747,192	-	1,749,879
Total Resources Expended	5	2,548,404	20,463,224	13,024	23,024,652
Net (losses)/gains on investments		-	-	164,167	164,167
Net income/(expenditure) before		48,923	3,063,197	201,431	3,313,551
Transfers between funds	15	-	62,885	(62,885)	-
Net movement in funds		48,923	3,126,082	138,546	3,313,551
Total funds brought forward	15	1,908,643	10,772,925	3,452,090	16,133,658
Total funds carried forward		1,957,566	13,899,007	3,590,636	19,447,209

28 Capital commitments

Commitments for capital expenditure as at 31 December 2021 not provided for in the accounts was £Nil (2020 £234,917).

Supporting the work of BirdLife International

Your support is critical to ensure that BirdLife International can continue its work, delivering high impact and long-term conservation for both people and nature. By supporting us, you're part of a worldwide community of people who care about birds and conservation, and you'll be helping to make a real difference. Each donation we receive is wisely invested by BirdLife and our Partners to help create a better world.

Become a member

BirdLife and most of the BirdLife Partner organisations across the world offer membership schemes with varying benefits. This is a great way to both support an organisation and keep up with the work that we do. To learn more about BirdLife International, or your local Partner, please email membership@birdlife.org or telephone +44 (0)1223 747524.

Support an area of our work

From our current emergency appeals, to our longer running campaigns, all of our international projects and programmes need donations from individuals, foundations and corporations. Would you like to help?

Please e-mail fundraising@birdlife.org or telephone +44 (0)1223 747524 for more details on where we need support.

More information can also be found online at www.birdlife.org, or by following us on social media

Leave us a gift in your will

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now, you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime. For more information on how to write BirdLife into your will please e-mail legacies@birdlife.org or telephone +44 (0)1223 747524.

Accounts



BirdLife International

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the
Financial Statements for the year ended 31 December 2020

Company registration number: 2985746

Charity registration number: 1042125

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A message from our Chair



It is my pleasure to bring our 2020 report to you which captures the effectiveness of BirdLife's diverse global family in delivering conservation of birds and biodiversity around the planet.

It has, of course, escaped no one's attention that 2020 has been an epochal year as the world's peoples have struggled to face the COVID-19 pandemic and its devastating impact on our lives and how we lead them. Very quickly, our partners and our secretariats locked down and isolated themselves to join much of the planet in building new on-line ways of doing business. As you can well imagine, one's dining room table is not conducive to conservation fieldwork. But BirdLife's partners and their family spirit quickly found new ways to share best practice digitally, and faced increasing funding and community mobilisation restraints with innovative and imaginative webinars and group chats to fill the void of being unable to join together physically to do the work.

Humankind's abusive treatment of nature is at the root of the pandemic - and BirdLife stepped up to the challenge of telling that story and proposing the ideas and strategies for recovering from this disaster by putting nature at the heart of the massive resources being mobilised around the globe to restore our economies and our lives. Through our leadership in the Green Recovery movement, using innovative financial mechanisms and flows, multinational regional and national political collaboration joined up to our family of global partners, we are leading the way.

The coming year we are preparing for our 2022 Global Partnership Congress and 100th Anniversary. With our planet's existential crises only becoming ever more acute, we are focusing like a laser to refine and distill our strategy for the next decade. We are further integrating our key pillars of Species, Sites, Systems and Society to better bring our unique strengths as the most diverse global

family of national partners present in well over 100 countries in every region and continent to bear in the battle to save the planet, her birds and her biodiversity.

I hope that in reading through this Annual Report you will get a flavour of the dynamic and singular work the BirdLife International partnership brings to securing our future.

A message from our CEO



As Braulio has written, 2020 has indeed been an extraordinary year. The pandemic has shown us how essential it is to step up our game and further mobilise the unique elements of the BirdLife partnership and our seminal bird science to save the planet.

From our role as the world's authority on birds for the IUCN's Red List to continuing our critical Important Bird & Biodiversity Area (IBA) and Key Biodiversity Area (KBA) network development and management work, BirdLife stands at the forefront, through its partners and secretariats, of making science the spark for better policies and public awareness. But we are determined to go further. The stakes have intensified with such speed, and the pandemic is profound proof, that we know that our unique attributes are more critical than ever.

We operate in local communities through our partners in well over 100 countries around the globe. We are developing new strategies to better mobilise and grow these diverse and committed conservation communities to advocate more effectively and build on our powerful conservation successes of species and sites.

From our unprecedented campaigning for the UN recognition of the basic human right to a healthy planet, 1planet1right.org, a healthy natural environment, to leading the way on Green recovery pilot projects, we are plunging into the fray girded by our mobilised partners and their communities and our policy and science experts. With our local to global structure in the very strands of our DNA, our credibility and terrain-based successes and innovative ideas power an ever burgeoning movement to change the way we treat our planet.

We have demonstrated through our European and Central Asian partners the impact we can have as we consolidated our key contributions to the EU's 2030 Biodiversity Strategy

identifying and designating additional protected areas and ecological corridors, setting up EU nature restoration targets, and providing guidance to ensure that at least 30% of protected species and habitats move from unfavourable to favourable status by 2030, and revision of Sustainable Use policy. Globally we have echoed that work through lobbying on a Post 2020 Agenda for Nature with continued advocacy and policy influence on key elements of the new framework to cover priorities of sites and species, implementation and mainstreaming.

And, of course, birds, our beautiful magnificent birds: We have undertaken a global review of the trade threat to birds, as well as the development of a new policy position and expansion of project work on Helmeted Hornbill and Asian songbirds and parrots.

New work will also help to consolidate and expand Vulture Safe Zones in Southern Africa and promote the concept in East Africa, plus make progress to address belief-based use in West Africa, and actions to counter the thread of toxic veterinary drugs and poisoning across their global range.

From seabird bycatch, to forest habitats and their preservation and restoration, to global flyways, we continue to make progress on our conservation strategy. Important to mention our progress on the advocacy and provision of technical support to the nomination of the Yellow Sea and Bohai Sea as World Heritage Sites in China and the Republic of Korea; taking action against illegal killing of birds in the Mediterranean by monitoring blackspots and raising public support to campaigning for national action plans and stronger law enforcement. The publication of the review of illegal killing of wild birds in Asia is imminent.

With our 100th Anniversary fast approaching in September 2022, juggling the fantastic blend of supporting and integrating our local activities into a global framework, and bringing those voices to bear on the world's decision-makers, indeed giving voice to those who may have been silenced or unheard previously - suffice it to say that being BirdLife's CEO is the privilege of a lifetime. I draw strength and insight daily from the amazing BirdLife family and the essential importance of the work we all do on behalf of a healthy and sustainable future for our planet.

Trustees' Report

Introduction

Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2020 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 113 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the context of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 116 BirdLife Partners worldwide (as at the end of 2020).

BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

BirdLife is widely recognised as the world leader in bird conservation. Rigorous science informed by practical feedback from projects on the ground in important sites and habitats enables us to implement successful conservation programmes for birds and all nature. Our actions are providing both practical and sustainable solutions significantly benefiting nature and people.

Why does BirdLife exist?

BirdLife's Vision is to see a world where nature and people live in greater harmony, more equitably and sustainably.

BirdLife's Mission is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

How does the Partnership work?

Three strands run through all BirdLife's work: partnership, science and action.

BirdLife itself is a unique Partnership of national, membership-based conservation organisations in 113 countries and territories across the world.

Partners plan and work together, sharing ideas, information, experience and support. Elected Partner representatives provide governance for BirdLife.

BirdLife's priorities and programmes are based firmly on science, underpinned by the best available evidence. Our work to conserve biodiversity focuses on birds, because they are very good indicators for the natural world as a whole, as well as being important in their own right. Birds are popular, appealing and, as a result, exceptionally well-known, providing an excellent scientific foundation for BirdLife's work. By saving the habitats and ecosystems important for birds, we effectively conserve a much broader array of biodiversity.

BirdLife takes practical action. We work with and for people – to improve their quality of life alongside, and as a result of, nature conservation. We collaborate with others wherever possible, at local, national, regional, or global levels, linking with community groups, governments, businesses, universities and other non-governmental organisations (NGOs) to increase the impacts of our efforts.

BirdLife's unique structure

BirdLife's formal network comprises Partners, Affiliates and a Secretariat, with a Partner Designate category being phased out.

Partners are like-minded NGOs with a focus on conserving birds and the environment. Each Partner is an independent, supporter-based, grassroots organisation governed by an independent body. Through their members and supporters, volunteers and local groups they represent civil society and local communities.

Every Partner represents a constituency from a unique geographical country or territory and traditionally one Partner represents a country or region. The Partners have chosen to organise themselves into Regional groups for the purposes of planning and implementing regional programmes. Every four or five years the whole Partnership meets to adopt global strategies and programmes, elect governing bodies and agree priorities for shared action. The last Global Partnership Meeting took place in Belgium in September 2018 and the next meeting will take place in 2022, when BirdLife will be celebrating its centenary.

In some areas of the world where there is no BirdLife Partner organisation the Council appoints an Affiliate. A BirdLife International Affiliate is an organisation that is the BirdLife contact in its geographical territory which actively promotes the BirdLife strategy and programmes.

The **Secretariat** is the body of global and regional staff who co-ordinate and facilitate the BirdLife International strategies, programmes and policies.

Objectives and Activities

BirdLife's charitable objectives, as set out in its governing documents, are to conserve all wild bird species and their habitats throughout the world.

BirdLife's Strategy 2013-2022

BirdLife's Strategy has four pillars – Save Species, Conserve Sites and Habitats, Encourage Ecological Sustainability and Empower People for Positive Change – which taken together constitute BirdLife's approach to conservation.

Each strategic pillar comprises two to three strategic objectives. The Strategy directly supports the commitment of the world's governments to take urgent and effective action to halt the loss of biodiversity, and to deliver on the 20 Aichi biodiversity targets.

BirdLife's Strategic Objectives in Summary

Pillar 1 – Save Species

1.1 Prevent extinctions

1.2 Keep common birds common

Pillar 2 – Conserve Sites and Habitats

2.1 Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity

2.2 Promote resilient ecological networks

Pillar 3 – Encourage Ecological Sustainability

3.1 Demonstrate and advocate nature's values

3.2 Promote policies that support sustainability

Pillar 4 – Empower People for Positive Change

4.1 Catalyse support for nature

4.2 Promote local conservation action

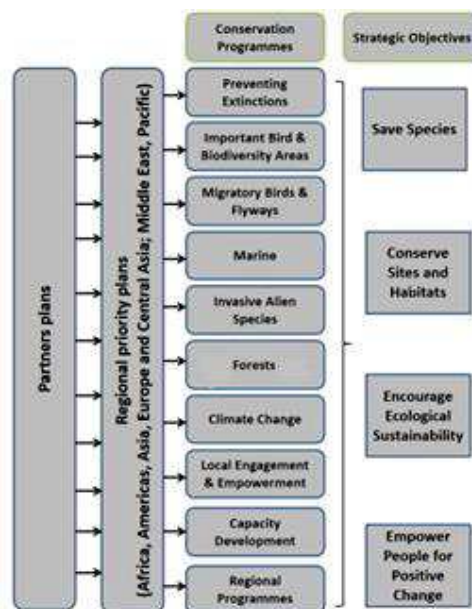
4.3 Strengthen the global BirdLife Partnership

Conservation Programmes to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

Nine Global Conservation Programmes have been developed since the adoption of the last strategy and are in place for the period 2013-2022.

The diagram below shows the relationship between the BirdLife Strategy, Conservation Programmes and Regional Plans.



These Global and Region-specific Conservation Programmes help the Partnership focus and work together around common priorities, communicate our work more clearly and mobilise resources. The Programmes promote coherence and cohesion across the Partnership and make it easier to explain and demonstrate BirdLife's work.

By the end of 2022, each Programme is expected to deliver on a set of high-level Expected Results. Targets for the Partnership-wide Expected Results were set in 2015 and will continue to be monitored. During 2021, the Secretariat will launch the third iteration of the Quality Assurance System which will provide an overview of progress in meeting these targets by the BirdLife Partnership. The Global and Region-specific Conservation Programmes and their Expected Results form the basis for each regional Partnership to choose their priorities and contribution to the global BirdLife Strategy. These priorities are decided by each BirdLife region (Africa, the Americas, Asia, Europe and Central Asia, the Middle East and the Pacific) and outlined in Regional Plans, which bring together the collective plans (for the four-year period between Global Partnership Meetings) of Partners in each region.

The Global and Region-specific Conservation Programmes are a planning, communications and fundraising tool. They are not intended to cover all of BirdLife's work comprehensively. Thus, additional activities will be identified and undertaken regionally and globally to ensure effective delivery of the BirdLife Strategy.

The new strategy covering 2023 to 2033 is currently under development and will be formally adopted at the Global Partnership meeting in September 2022. Accordingly, a new Strategic Framework was endorsed by the BirdLife Council in December 2020 which has four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership). The focus has shifted in 2021 to the development of a 5-year Global Implementation Plan and nested-set of six Regional Implementation Plans.

Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers [For the Partnership and Secretariat]

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Peter Schei (Norway)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jan Fenton (UK)

BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2020 and up to the date of signing of these financial statements:

Chair:

Braulio Ferreira De Souza Dias (Brazil)

Treasurer:

Nick Blackwood (UK)

Other Council Members:

Africa

Muhtari Aminu-Kano (Nigeria) (appointed Jun 2021)

Mark Anderson (South Africa) (resigned Jan 2021)

Achilles Byaruhanga (Uganda)

Claudia Feltrup-Azafzaf (Tunisia)

Asia

Sarath Kotagama (Sri Lanka)

Shawn Lum (Singapore)

Americas

Andrew Couturier (Canada) (appointed Dec 2020)

Rosabel Miro (Panama)

Alberto Yanosky (Paraguay) (resigned Dec 2020)

Europe & Central Asia

Philippe Funcken (Belgium)

Gergő Halmos (Hungary)

Vera Voronova (Kazakhstan)

Middle East

Yehya Khaled (Jordan)

Assad Adel Serhal (Lebanon)

Pacific

Kevin Hague (New Zealand)

Paul Sullivan (Australia)

Secretary (non-voting member of Council)

Patricia Zurita (CEO)

Co-opted members

Alfred Chandler III (USA)

Mike Clarke (UK)

Martin Harper (UK) (resigned Apr 2021)

Simon Rye (Norway)

Beccy Speight (UK) (appointed Jun 2021)

BirdLife Advisory Group

The BirdLife Advisory Group is a body of high-level advisors, supporters and friends of BirdLife that provide advice to the CEO of BirdLife International. As a group it contributes to the strategic agenda of BirdLife International through their involvement with BirdLife Partners, Secretariat support, BirdLife donors and other supporters, government and NGO officials and through collaboration and/or involvement with other organisations in the environmental or wildlife conservation sectors. The members of the Advisory Group are:

Chair:

Susan Orr (to May 2021)

John Adams (from May 2021)

Piyush Gupta (from May 2021)

Other Advisory Group Members:

Jane Alexander (left May 2021)

Geoff Ball

Nick Blackwood (joined May 2020)

Nathalie Boulle

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera (joined May 2020)

Sean Dennis

Scott Dresser

Joe Ellis

Warren Evans

Dale Forbes

John Gregory

Pamela Isdell

James Kushlan

Tasso Leventis

Tom Lovejoy (joined May 2020)

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Wendy Paulson

Adam Riley

Deborah Rivel

Mahima Sukhdev (joined May 2020)

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young

Senior Management of the Secretariat

Chief Executive:

Patricia Zurita

Global Directors:

Conservation: *Richard Grimmett*

Science, Policy & Information: *Melanie Heath*

Partnership, Capacity Development & Regions:
Julius Arinaitwe

Chief Operating Officer: *Helen Bull*

Communications: *Christopher Sands (appointed Jan 2021)*

Interim Chief Development Officer: *Dr Pamela Davis (appointed Feb 2020, resigned May 2021)*

Regional Directors:

Africa: *Ademola Ajagbe*

Asia: *Vinayagan Dharmarajah*

Middle East: *Ibrahim Khader*

Pacific: *Margaret West*

Americas: *Ian Davidson*

Europe & Central Asia: *Nada Tosheva (appointed Mar 2020, resigned Sep 2020)*

Europe & Central Asia (interim): *Ariel Brunner (appointed Sep 2020 to Jun 2021)*

Europe & Central Asia: *Martin Harper (appointed Jun 2021)*

Secretariat Offices

Global Partnership Secretariat and Registered Office:

BirdLife International
The David Attenborough Building,
Pembroke Street, Cambridge, CB2 3QZ
United Kingdom

Office of the Honorary President:

BirdLife International Tokyo
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1 Nihonbashi
Kakigara-cho, Chuo-ku,
Tokyo 103-0014, Japan

Regional Partnership Secretariat Offices:

Africa Partnership Secretariat
Westcom Point Building 6th Floor (Block C)
Mahiga Mairu Avenue off Waiyaki Way
Westlands
Nairobi, Kenya

Americas Partnership Secretariat
Av. República E7-61,
Ed. Titanium Plaza,
Of. 8-2, Zip 170518
Quito, Ecuador

Asia Partnership Secretariat
(Singapore)
354 Tanglin Road, #01-16/17,
Tanglin International Centre,
Singapore 247672

Europe and Central Asia Partnership
Secretariat
c/o Hive5, Cour Saint-Michel 30 B
B-1040, Brussels, Belgium

Middle East Partnership Secretariat
Khalda, Salameh El-Ma'aaytah Street,
Building No. 6,
Amman, Jordan

Pacific Partnership Secretariat
10 MacGregor Road
Suva, Fiji

Principal Professional Advisers

Principal Bankers & Investment Managers

Barclays Bank PLC
9-11 St Andrews Street
Cambridge CB2 3AA
United Kingdom

Cazenove Capital
1 London Wall Place
London EC2Y 5AU
United Kingdom

Principal Solicitors

Mills & Reeve
Botanic House, 100 Hills Road
Cambridge CB2 1PH
United Kingdom

Baker McKenzie LLP
100 New Bridge Street
London EC4V 6JA
United Kingdom

Registered Auditors

Crowe U.K. LLP
Chartered Accountants and Registered Auditor
55 Ludgate Hill
London EC4M 7JW
United Kingdom

Principal Pension Advisors

Becketts Financial Services
St Thomas House
St Andrews Business Park
Norwich NR7 0HR
United Kingdom

Several other bankers, solicitors and auditors are also used around the world providing support to our Regional Offices, Country Programmes and Site Projects.

The BirdLife International Secretariat

Structure, Governance and Management

BirdLife International structure

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125). The governing instrument is the Articles of Association. BirdLife International applies its income and property to the promotion of its objectives, which are to conserve all wild bird species and their habitats throughout the world. In the event that income exceeds expenditure in any year, such surplus shall not be distributed but retained by the company for the promotion of its objectives.

The BirdLife Partnership comprises the regional groupings of NGO Partners in Africa, the Americas, Asia, Europe & Central Asia, Middle East, and the Pacific. All regions have their own Secretariat office supporting their respective networks. In several countries with high biodiversity but no suitable NGO Partner or Affiliate in country, BirdLife International has established its own projects and Country Programmes.

Governance

Every four to five years, the Partnership holds Global Partnership Meetings to adopt strategies, programmes and policies and elect a board of directors (known as Council) and Trustees (known as Council Members). A series of advisory Regional Committees are also elected. The Council appoints a Chief Executive to head a decentralised international Secretariat – the BirdLife International staff. The Secretariat co-ordinates and supports the Partnership to achieve BirdLife International's aims and objectives.

Council comprises a Chairperson, a Treasurer, and other Trustees elected by the Partnership at the Global Partnership Meeting. In addition, up to six positions are available to be co-opted by the remaining members of Council. Each elected Council member can serve up to two consecutive four-year terms, but a third consecutive term is possible if one or two of the terms were served as Chairperson or Treasurer. The maximum period of consecutive service on Council is 12 years. After an absence of four years re-election to the Council is possible. Trustees are elected by the Partnership on the basis of their relationship with particular Partners or groups of Partners. They have been informed that they must exercise their responsibilities independently of their links with each organisation. Once a new Council is elected an induction is given to ensure that the roles and responsibilities as Trustees are fully understood.

There are also separate advisory Committees of Council covering Finance and Risk, Science & Policy, and People, which meet before each Council meeting.

BirdLife's Advisory Group is an advisory body of high-level supporters and friends of BirdLife. The advisors contribute to the strategic agenda of BirdLife International through their involvement by being an ambassador for BirdLife; acting as a sounding board to provide advice and external input to the BirdLife CEO on key strategic issues; working with BirdLife staff to identify and agree critical issues and opportunities for their intervention and support and attending the Global Partnership Meeting and, from time to time, BirdLife Partnership Regional meetings and Rare Bird Club events. Recommendations and

advice of the Advisory Group is reviewed and approved by the BirdLife Council during its regular meetings.

The charity has reviewed the Charity Commission Governance Code, with the help of its questionnaire, and while we comply with the code in all material respects, we have identified some areas where our compliance could be improved. Council are committed to revisiting the principles of the Charity Commission Governance Code on a regular basis.

The Business Model is to be reconsidered during the development of the new 10 Year Strategic Plan and a paper will be presented to Council demonstrating or otherwise that all subsidiary and regional arrangements continue to serve BirdLife's charitable purpose as part of that Business Plan.

Policies are reviewed on a rolling basis and brought to Council for approval. Specifically, a diversity policy is being drafted. Registers on Trustees' interests and Gifts and hospitality are to be introduced.

A fundraising committee of Council will be formed once the new Chief Development Officer has been appointed. Annual fundraising and communications plans will be submitted to this committee for discussion with a view to advising Council on their adoption.

In 2017 the Council's effectiveness was assessed in a formal review undertaken by an independent advisor. This will continue periodically and the performance of the Council, its Chairman, Treasurer and CEO will be assessed annually.

The organisation also set up a safeguarding team with its UK Partner to review the safeguarding policies, principles and practices and to develop further BirdLife International and its Partners' practices and standards of behaviour. Additional steps were also taken to support communication of information between the Trustees, including preparation of highlights reports on Council meetings in three languages, English, French and Spanish.

The results of all whistle-blowers' disclosures and complaints, and subsequent management actions are to be disclosed to Council as a standing agenda item. Council will also consider whether current whistle-blowing arrangements are adequate.

Trustees

The Trustees who served during the year are shown on page 5.

Management

Strategic issues, documents, and annual work programmes and budgets for the Secretariat are prepared by the management team, for consideration of the Trustees. The management team formally report to the Trustees at least twice a year. The Trustees delegate the day to day running of the organisation to the Chief Executive.

Pay and remuneration

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the

Management Team is determined and reviewed by the Chief Executive and Head of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Management Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking.

Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the Trustees who are also the Directors to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the group and of the surplus or deficit of the group for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company and group's transactions and disclose with reasonable accuracy at any time the financial position of the charity and group and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 17-19. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

Strategic Report

Achievements and Performance

2020 Programme Highlights

The BirdLife Secretariat work plan for 2020 was approved by the BirdLife Council at its 66th Meeting (December 2019). The work was organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The following presents the main achievements in 2020 as presented to the BirdLife Council at its 73rd Meeting (June 2021).



Preventing Extinctions

Action for species: More than 100 threatened species benefited directly from conservation research, technical support to Partners, communication, advocacy, fundraising (including from Species Champions) and direct action through Secretariat support in all regions. The Tahiti Monarch population exceeded 100 birds for first time in decades mainly as a result of improved control of invasive species; this was an outstanding outcome among many actions delivered through species projects supported by the Secretariat.

EU Red List of Birds: An EU population status assessment was completed and launched at the EU Green Week (October) as part of the EU State of Nature report. This is a key part of BirdLife's support for the implementation of the EU Biodiversity Strategy for 2030. It will input into the Pan-European Red List of Birds update, initiated in 2020 for completion in 2021.

Review of success: A paper showing that conservation has prevented >28 bird and mammal extinctions since 1993, and that extinction rates would have been 2.9–4.2 times greater without conservation action, was published and promoted widely, with strong BirdLife participation and co-authorship.

Vultures: Many actions were taken for vultures, including strong support resulting in Convention on Migratory Species (CMS) adopting a Resolution on reducing threats (to vultures) from toxic veterinary NSAIDs (Non-Steroid Anti-Inflammatory Drugs).

Bird Trade: Bird trade work progressed strongly despite limited capacity, with existing projects on Helmeted Hornbill, Indonesian songbirds and Indonesian parrots, and a new project on exotic bird trade and CITES implementation in India. A global review of bird trade project started.



Important Bird and Biodiversity Areas (IBAs)

IBA up-date: An information package to support Partners' work to up-date IBAs was published, including new guidelines on the IBA criteria and the de-listing of IBAs. An IBA up-date strategy with regional plans for four regions and revised budget were prepared. IBA-Key Biodiversity Area (KBA) crosswalk (applying the KBA criteria to IBAs) was finished, results were shared with Partners. Webinars were organized on revised IBA criteria and crosswalk results.

IBA conservation and advocacy: Major project on coastal IBAs in the Mediterranean with funding from the MAVA Foundation was successfully finished, and a second phase started in September. This included ecosystem service assessments at three sites and the review and improvement of the TESSA tool for such assessments. Funding for project development for a second phase of the Alliance for Zero Extinction (AZE) project was approved by the Global Environment Facility. As a result of advocacy by BirdLife and others, the Inter-American Development Bank refers to KBAs as Critical Habitats under their new socio-environmental safeguard policy.

Key Biodiversity Areas: A new version of the KBA Website was launched. About \$600,000 was raised for KBA identification/up-date and the KBA Database. A KBA training course with 11 Modules was finalized in four languages, and two regional KBA training sessions were organized. Five of the BirdLife Regional Partnership Meetings held sessions to discuss the way forward on IBAs and KBAs where valuable feedback was received.

The Critical Ecosystem Partnership Fund (CEPF): In the Mediterranean and Guinea Forest hot-spots, nine calls for proposals were launched. At the end of the year, there were 91 active projects (43 large grants, 48 small ones) in the two hotspots. In the Mediterranean, projects cover 101 KBAs.

Business and Nature: there was further development of an atlas of ecological and biological sensitivity, with particularly relevance to the oil and gas sector, including maps on IBAs & KBAs. The EU Extractive Sector Code of Conduct was finalized.



Migratory Birds and Flyways

Coastal wetlands: The Gulf of Mottama (Myanmar) Ramsar Site was expanded fourfold to 160,000 hectares. BCST (BirdLife in Thailand) secured ownership of Pak Thale salt pans (key site in Thailand for Spoon-billed Sandpiper). The Asia Development Bank was supported in the development of an ambitious investment programme for coastal wetlands in the East Asian-Australasian Flyway. A SPEA/BirdLife Portugal-led campaign to stop airport development in the Tagus estuary was supported, including through rallying support from the BirdLife Partnership and submission of a complaint to the Bern Convention and

request for an African-Eurasian Migratory Waterbird Agreement (AEWA) Implementation Review Process. Waterbirds were monitored in 19 countries along the Atlantic coast of Africa. There was limited progress with World Heritage nomination of Bijagós due to political instability in Guinea-Bissau.

Energy infrastructure: A 2020 Energy Globe Award was won by the BirdLife-led Migratory Soaring Birds project in Egypt. RSCN (BirdLife in Jordan) was awarded the “Good Practice of the Year 2020” for mainstreaming soaring bird conservation into the energy sector in Jordan. Research is underway into the cost implications of power line mitigation. Wind farm shut-down-on-demand monitoring work continued in Jordan and Egypt. BirdLife contributed to International Union for the Conservation of Nature's (IUCN) global wind and solar guidelines, and to an EU review of renewable energy. A sensitivity map for Great Indian Bustard in Rajasthan on behalf of the International Finance Corporation was nearly completed.

Land birds: The Southern Cone Grassland Alliance was strengthened through establishment of national boards, and standardised monitoring of Alliance farms is underway in Brazil, Argentina, Paraguay and Uruguay. Due to COVID-19 nearly all on-farm work of the Alliance was suspended. With BirdLife support, the Swiss Ornithological Institute (SOI) was installed as the new coordinator of African-Eurasian Migratory Landbird Working Group. BirdLife Partners in France and Israel successfully lobbied their governments to ban hunting of Eurasian Turtle Dove. A roadmap for collaboration with Great Green Wall initiative (in the Sahel region of Africa) was drafted together with GGW technical team, including a funding concept to the Green Climate Fund.

Illegal Killing of Birds (IKB): The Convention on Migratory Species (CMS) adopted the Rome Strategic Plan that aims to reduce IKB by 50% in the Mediterranean region by 2030. A majority of Mediterranean countries reported progress to tackle IKB through a ‘MIKT’ Scoreboard. Thanks to BirdLife intervention NGOs can now scrutinise government responses. BirdLife supported action to stop IKB in 14 Mediterranean countries. The European Parliament voted in favour to ban lead ammunition in all wetlands in the EU which was a major victory after years of campaigning by BirdLife and others. An IKB situation analysis in Asia is nearly completed with preliminary findings presented at a side event at CMS COP13 organised by BirdLife and East Asian-Australasian (EAAFP)/CMS IKB Task Forces, and at EAAF-Arctic Migratory Birds Initiative (AMBI) shorebird conference.

CMS COP13: BirdLife successfully advocated for the development of a CMS secretariat for the Central Asian Flyway by the Government of India.



Marine

Seabird bycatch in target fisheries: Technical measures in trawl fisheries have been improved by trials of industry-accepted trawl mitigation in Chile. The Albatross Task Force in Namibia reported relatively high compliance with at least 80% use of bird-scaring lines in monitored trawl operations. Rollout of onboard cameras

in the Argentine austral trawl fleet is ahead of schedule, facilitating further uptake in 2021. However, COVID has limited engagement in other Argentine fleets and in Chile. A review of gear-switching and spatio-temporal measures was prepared to inform an international gillnet workshop (to be held in 2021). EU Technical reports for Cyprus indicate sea turtles and elasmobranch bycatch, but no seabirds affected. Funding for second phases of bycatch projects for the Mediterranean, with the addition of Partners in Italy (LIPU) & Croatia (BIOM)), for Cyprus, and West Africa has been secured.

Tuna RFMOs: Advocacy supported strengthening of the Regional Observer Scheme of the Indian Ocean Tuna Commission, better representing seabirds in training courses. Compliance with seabird measures was raised at the Western Central Pacific Fisheries Commission, resulting in Technical and Compliance Committee agreement to review the seabird Conservation Management Measures in 2021. The Commission for the Conservation of Southern Bluefin Tuna approved an FAO project proposal with BirdLife.

Marine Science: Additional datasets were added to the Seabird Tracking Database (119 datasets from 58 species in 65 colonies, 6,196 tracks, ca 3.5M locations) supporting global marine conservation initiatives. A new network of marine IBAs was identified for penguins in Antarctica and progressed in the Western Indian Ocean (with Partners there supported in marine spatial planning and marine IBAs). West African partners were supported in marine spatial planning projects including information on the overlap of seabirds and fisheries effort. EU Partners were supported with analysis of overlap between marine IBAs and EU Special Protection Areas. Marine KBAs were identified in South Georgia (used as a case study to evaluate marine protected area effectiveness) with results published and promoted.

Marine advocacy: Seabird conservation was advocated in relation to the Convention on Biological Diversity (CBD) post-2020 Global Biodiversity Framework, UN Environment Assembly, UN Biodiversity Summit and IUCN 2020 motions. BirdLife provided input to the adoption of the CBD modalities for the identification/review of Ecologically and Biologically Significant Marine Areas – EBSAs. A project grant was secured on “Destructive Fishing” to underpin the Sustainable Development Goal 14 – Life Below Water. Policy advice and capacity building was provided for the Abidjan Convention Parties on the UN High Seas Treaty negotiations. A guide on ‘Global policy commitments in relation to oil and gas operations’ and ‘Guidance on environmental practice for the oil and gas sector’ was developed for West Africa. More than 90,000 individuals signed BirdLife Europe's petition to ring fence money for nature in the new EU Maritime and Fishery Fund Regulation. The BirdLife European Marine Task Force adopted a position on the revision of the Control Regulation to ensure compliance of fishing activities with the Common Fisheries Policy. A Cape Verde National Seabird Action Plan was finalised.

Market supply chain: Tuna market supply chains were evaluated in Japan, identifying high priority targets for direct engagement. By the end of 2020, the Marine Stewardship Council had not yet published their proposals or policy direction for the Fisheries Standard Review (owing to high stakeholder engagement). Stakeholder Advisory Council engagement suggests key issues remain in the frame for changes to the standard.



Invasive Alien Species

Eradications: Monitoring of Raso Island, Cape Verde has indicated that a project supported by SPEA (BirdLife in Portugal) has been successful in removing cats. Goats were removed from two seabird islets in the Rapa Archipelago (French Polynesia). Planned eradication projects for Gough (UK Overseas Territory) by the RSPB and Rotuma (Fiji) were postponed to 2021 because of COVID.

Planning operations: In the Pacific, a review of the operational plan to remove invasive species from islands in the Marquesas (French Polynesia) was completed, and plans were advanced for drone bait application on three islets. The Henderson and Pitcairn rat eradication feasibility study has moved into the community consultation phase. A project on Rennell (Solomons) was developed in support of biodiversity and livelihood outcomes through invasive species management.

Biosecurity: The Tristan da Cunha Government has introduced mandatory biosecurity measures for all visiting vessels to Tristan and the Outer Islands, including Gough.

Monitoring and review: A review of the Kayangel (Palau) operation was concluded through a paper on 'Lessons from failed rodent eradications on islands'. A 2020 survey of Rapa identified a significant decline in the Critically Endangered Rapa Shearwater from low hundreds of pairs in the 1970s to less than 20 pairs in 2020 further justifying the action planned to remove invasive predators from their breeding islands. All six Ringgold Islands (Fiji) remain rat free 13 years on with high numbers of Buff Banded Rail and fruit doves. A monitoring visit to the Acteon and Gambier Islands (French Polynesia), subject to invasive species operations in 2017, confirmed that the islands remain free of invasive predators, with increases in Polynesian Ground Dove and Murphy's Petrel in the Acteon group and a 50% increase in Polynesian Storm Petrel and the first breeding record of Christmas Shearwater in the Gambier Group.



Forests

Atlantic Forest landscape: Good progress has been made on the multi-Partner initiative. Unfortunately, a massive fire was a major setback to all initiatives in San Rafael (Paraguay) this year. However, new monitoring and evaluation systems in Paraguay are improving information on threats, and the yerba mate business strategy progressing, and a commitment was secured from the Hempel Foundation to support stronger collaboration between Aves Argentinas and Guyra Paraguay on yerba mate agroforestry, and the scale up of the business in Paraguay, starting in 2021. SAVE Brasil has continued supporting protected area management, although delayed by COVID, and succeeded in channeling more public funding to forests in the region. The three Partners have also begun collaborating with WWF on a national, multi-stakeholder initiative for the Atlantic Forest.

Climate finance: A feasibility study was launched for a carbon finance project for Tsitongambarika (Madagascar), and scoping and pre-feasibility work has commenced for Lomphat and Siem Pang wildlife sanctuaries (Cambodia). These projects will likely progress to Project Design Document state in 2021. Meanwhile, the second verification of Gola carbon credits began in late 2020, and has already attracted a number of buyers. A wider global scoping exercise for forest carbon projects was begun, resulting in at least 15 landscapes with some potential to develop.

Connectivity & Restoration: Through Trillion Trees (a collaboration with WWF and WCS), we launched the Reforest Fund, a mechanism to capitalize on small and mid-size donations to support Partner restoration projects. The fund is in pilot phase but has been well received particularly by small companies. The first project to receive funding will be Nature Kenya's project in Mt Kenya (in early 2021). Additionally, we secured funding from the Climate and Land Use Alliance to support some direct restoration, as well as to work as Trillion Trees to assess the best practices for monitoring restoration progress. We will be piloting some methods of monitoring restoration in a more standardized way, to inform our own work and others.

Addressing deforestation (Rubber): Achievements have been made on global and local fronts. At the global level, BirdLife chaired the Strategy & Objectives Working Group of the Global Platform on Sustainable Natural Rubber. Nearly all our desired outcomes for the platform this year have been achieved, including agreement on the social and environmental "desired state" and the adoption of this high standard into nearly all member companies. At the local level, BirdLife facilitated an arrangement between the Harapan Ecosystem Restoration Concession in Sumatra, Indonesia with a rubber processing company, resulting in resident farmers receiving a higher price for tapped rubber. This is part of a process to create a sustainable, deforestation free rubber business, and long-term sustainability measure, at Harapan.



Climate Change

Climate-resilient IBA Network Americas: Significant funding was secured towards Nature-based Solutions (NbS) activities in the Southern Cone Grasslands in Argentina, Uruguay, Paraguay, Ecuador, Colombia. A new climate change implementation plan and strategy for the Americas was successfully drafted with potential implementation in 2021. A new climate change library resource was made available to aid in Partner climate capacity development. Four new NbS advocacy webinars have been developed in 2020, to be delivered to Partners in 2021.

Nature-based Solutions: The Climate Resilience and Altitudinal Gradient (CRAG) project in Rwanda/Burundi was completed with 1.2 million trees planted, and the livelihoods and resilience of 6,600 households enhanced. A 70% planted tree survival rate was achieved, which is well above the average survival rate of 30%. A commitment was achieved in the EU Biodiversity strategy to a new nature restoration law setting up binding targets for nature restoration. BirdLife developed very detailed proposals for a new law, centred around large scale nature restoration with dual benefits to biodiversity and climate mitigation and adaptation. BirdLife managed to achieve a near consensus among

EU NGOs and is preparing a mass public mobilisation in support of the new law for 2021.

Renewable Energy: The Convention on Migratory Species (CMS) Energy Task Force (ETF) has increased reach and influence through new membership, the development of ETF member-based technical working groups, factsheets, case studies, which have all increased ownership of members. Funding received in 2020 from the French and Indian Governments will enable the ETF to continue post-2020. BirdLife developed further guidance material to mitigate the impact of powerlines.

Multilateral environmental agreements: BirdLife International developed through the Climate Action Network Ecosystems Working Group (co-chaired by BirdLife) submissions to the Bonn dialogues on (1) Oceans and Climate Change and (2) Land and Adaptation. Both submissions are on the UNFCCC website. Funding was secured to build the policy advocacy capacity of selected BirdLife Partners and their governments to incorporate NbS into their Country Nationally Declared Contributions under the UNFCCC and CBD Post 2020 Biodiversity Frameworks.

Climate change impact: The BirdLife Science team published or advanced papers in various journals, including on (1) climate change impacts on birds and IBAs in the Americas (to *Frontiers Ecology Evolution*); (2) climate change impacts on waterbird sites in AEWA region (to *Nature Climate Change* and *Bird Conservation International*), (3) evidence for climate change adaptation interventions (to *Biological Conservation*).



Local Engagement & Empowerment (LEEP)

Conservation and rights: BirdLife responded to a consultation by UN special rapporteur on 'Healthy Ecosystems and Human Rights: Sustaining the Foundations of Life' with examples and case studies from across the Partnership. This engagement kicked off the #1Planet1Right campaign (see above), referencing BirdLife work on conservation and rights and raising awareness of rights-based approaches across the Partnership and Secretariat.

Local Conservation Groups (LCGs): An LCG survey was developed to understand the current status of the LCG approach to site conservation, capacity and gaps of LCGs and Partners, and priorities. The survey was piloted with selected Partners in Asia and Pacific regions, and a webinar was held to present initial review results and share experiences.

Biodiversity, Livelihoods and sustainable practices: Ongoing initiatives continue to be scaled up, including work on yerba mate in Paraguay and Argentina (through the Forest Programme) and shea butter in Burkina Faso (a collaboration between VBN/BirdLife in the Netherlands and Naturama/BirdLife in Burkina Faso). Fundraising for new initiatives in 2020 included for community-based biosecurity in the Pacific and mainstreaming biodiversity and sustainable livelihoods in the Great Green Wall initiative in Africa.

Engagement, awareness raising and education of young people: A community of practice for environmental education remained active and supported the development of a draft 'Strategic Framework for Environmental Education' in consultation with around 20 partners. The strategic framework will inform

fundraising efforts to establish a 'BirdLife Centre for Environmental Education' and provide training, grants, research and monitoring and evaluation in the area of environmental education. Spring Alive 2020 was successfully implemented, led by OTOP (BirdLife in Poland) and with the sponsorship by Heidelberg Cement. Over 117,000 children were engaged in 2020, including through at least 773 social media posts by Partners and the involvement of over 1600 teachers and 1000 volunteers across 32 countries in Europe, Central Asia and Africa. New funding was secured from the EBM Charitable Trust to develop a new Spring Alive website.



Capacity Development

Capacity Development Fund (CDF): Phase 1 of the CDF for the Mediterranean and West Africa was successfully completed, supported by the MAVA Foundation, benefiting 12 organisations in the Mediterranean and seven in coastal West Africa. Funding was secured from MAVA for Phase 2 with a rebranding of the CDF to 'Hatch' from January 2021.

Quality Assurance System (QAS): The QAS II which will assess the progress with the BirdLife Strategy and organisational development of the Partnership was initiated with the following action plan: planning (Aug 2020 to Feb 2021), gathering data (Mar to Apr 2021), data analysis (May to Jul) and sharing results (Aug to Oct).

Partner to Partner (P2P) Cooperation: A Partner Emergency Response Fund was launched to support Partners to deal with the challenges caused by COVID-19. By August about \$684,000 was raised, \$32,000 from Secretariat and the balance from Partners to other Partners. By September, 13 Partners had directly benefited from this fund. In addition, VBN (BirdLife in the Netherlands) mobilised €100,000 from their members to support 10 Partners in Africa.

Mega-biodiversity countries: NatureLife Cambodia, which has developed out of the BirdLife Country Programme in Cambodia as an independent national NGO, was accepted into the BirdLife Partnership by Global Council in December 2020.

Leaders of the Future: The Conservation Leadership Programme funded 15 conservation projects with 60% of them addressing BirdLife priorities for globally threatened species and/or sites (IBAs/KBAs). In addition, two internships were funded based in the BirdLife Africa offices in Ghana and Kenya to work on IBA monitoring and flyways, respectively.



Europe – Agriculture

Efforts targeted at reforming the European Union's Common Agriculture Policy have not been as successful as we had hoped, but support has been provided to Partners to enable them to engage with their national Multi-Annual Financial Framework (MFF) spending plans and the new recovery plans deploying Recovery and Resilience Facility (RRF) funding.



Overarching Initiatives

Business and Biodiversity: A key achievement was securing funding from the Asian Development Bank to develop an open-source Sensitivity Mapping tool to guide renewable energy planning in Asia. This has enabled an engagement with the Inter-American Development Bank and African Development Bank in investing in the same for their regions. Otherwise, 2020 was a difficult year to engage business. Four of our five sectors were heavily impacted due to COVID-19 and proposals which were under review were placed on hold.

2022 BirdLife World Congress & Strategy: Progress with planning was difficult in part due to uncertainty over whether travel will be possible, and the potentially difficult economic outlook in the aftermath of COVID-19. To address this, a decision was taken to organise a hybrid (in person and on-line) event. The main activities in the period focused on developing a congress framework based on views from Partners on the priority issues and topics for the Congress. The framework and plans for the celebration of BirdLife 100th year anniversary was socialised with Partners during Regional Partnership Meetings.

State of the World's Birds 2020: BirdLife published Birds and Biodiversity Targets: What do birds tell us about progress to the Aichi Targets and requirements for the post-2020 biodiversity framework? This was made possible through the generous support of the Aage V Jensen Charity Foundation. The report focusses on the unparalleled datasets and unique insights that birds provide, showing that the world has failed to fully meet any of the ambitious Aichi Targets governments adopted a decade ago. Importantly, the report shows that birds also provide reasons for hope: inspiring examples of success, positive trends, and insights into how biodiversity targets can be met. It concludes by summarising implications for the post-2020 Global Biodiversity Framework that is currently being negotiated. We also released the State of the World's Birds 2020 annual update, and updated dozens of case studies on the State of the World's Birds website.

Post 2020 Agenda: Whilst formal government negotiations and the conventions on biodiversity and climate Conference of Parties have been postponed, focus and influence have been maintained through submissions to formal consultations, policy advocacy in virtual meetings, and communicating and mobilising around the importance of nature and the environment. BirdLife joined with leaders from other conservation organisations and business in developing and advocating the Global Goal for Nature - a call for an equitable, nature positive, carbon neutral world.

We published papers in 2020 on area requirements for marine conservation post-2020, national progress to the Aichi targets, bending the curve of biodiversity loss, and the need for a robust goal for species conservation post-2020.

Through our #1Planet1Right campaign and policy advocacy we called for the recognition of a healthy environment as a human right and sent a joint letter to the UN Human Rights Council with over 900 organisation signatures.

IUCN World Conservation Congress: Given COVID-19, the IUCN Conservation Congress was postponed from June 2020 to a date to be announced later in 2021. Despite this, some important

activities continued including: co-convening a series of virtual biodiversity dialogues on the post-2020 agenda as part of the IUCN Post-2020 Pavilion partnership, which has culminated in a joint call to action; and developing a BirdLife position on each of 100 proposed IUCN motions in consultation with the BirdLife Partnership and voting electronically on these.

Cambridge Conservation Initiative (CCI): Development of the new 10-year CCI Strategy progressed well. Specific activities included helping to shape a CCI collaboration (especially around Nature-based solutions to climate change) with a major new Cambridge University climate initiative, Cambridge Zero. BirdLife also chaired the Influence Working Group of CCI.

Monitoring, evaluation and learning: Theories of Change were developed for a number of BirdLife Programmes and cross organisation support, including synergies with the new Enterprise Resource Planning System that is being put in place.

More up to date information on the activities of the Secretariat and Partnership around the world can be accessed from our website: www.birdlife.org

Plans for future periods

Highlights from the BirdLife Secretariat work plan for 2021

The BirdLife Secretariat work plan for 2021 was approved by the BirdLife Council at its 66th Meeting (December 2020). As with 2020, the work is organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The COVID-19 pandemic has had minimal impact on the organisation's activities so far with most areas of the business functioning as normal. At this stage the 2021 planned activities detailed below are still expected to proceed mostly as originally planned.

Overarching Priorities

Post 2020 Agenda: Continued advocacy and policy influence on key elements of the new framework to cover priorities of sites, species, implementation and mainstreaming.

1Planet1Right: Mobilisation of BirdLife's campaign calling for the right to a healthy environment.

Green recovery: develop and implement a BirdLife policy and advocacy strategy with the Partnership calling for a green and just recovery following the COVID-19 crisis.

BirdLife World Congress and Strategy: develop and implement detailed plans for the BirdLife World Congress; work on the next Strategy will shift to preparation of Regional Implementation Plans and a Secretariat Business Plan.

EU Biodiversity Strategy for 2030: contribute to the guidance for identifying and designating additional protected areas and ecological corridors, setting up EU nature restoration targets, guidance to ensure that at least 30% of protected species and habitats move from unfavourable to favourable status by 2030, and revision of Sustainable Use policy.

Biodiversity & Business Partnerships: focus will be on renewable energy, minerals, rubber and cocoa, maritime, asset managers, and financial flows.

Operational initiatives: include 'Building Better BirdLife' (ERP), finalisation of the Job evaluation and grading, and Values projects.

Europe Common Agricultural Policy: focus on the conclusion of the negotiations at EU level on the CAP, and national level to support BirdLife partners on the development of Member States' CAP strategic plans.

Programmatic Priorities

Preventing Extinctions: global review of the trade threat to birds, development of a new policy position and expansion of project work on Helmeted Hornbill and Asian songbirds and parrots.

New work will help to consolidate and expand Vulture Safe Zones in Southern Africa and promote the concept in East Africa, plus progress to address belief-based use in West Africa, and actions to counter the threat of toxic veterinary drugs and poisoning across their global range.

2021 Red List update which will include consideration of improved estimation of generation lengths, updated forest loss data, and global assessments for Europe, Australia, Brazil and India.

Important Bird and Biodiversity Areas: it is expected that at least 28 Partners will carry out IBA up-dates or KBA identification work in their respective countries, supported by the Secretariat. The World Database of KBAs will be operational with the system accepting new KBA proposals and up-dates online. The CEPF KBA training project will be completed with 12 KBA training modules, 40+ KBA exercises and an online training course available in English, French, Spanish and Portuguese.

Flyways: BirdLife will continue to advocate and provide technical support to the nomination and implementation of Yellow Sea and Bohai Sea World Heritage Sites in China and Republic of Korea.

Partners in the Mediterranean will be supported to take action against illegal activities, from monitoring blackspots and raising public support to campaigning for national action plans and strong law enforcement. The outcomes of the review of illegal killing of wild birds in Asia will be published.

Mainstreaming of BirdLife energy guidelines, including through CMS Energy Taskforce, and site action to reduce risks of wind farms and powerlines supported in Mediterranean, Middle East and North-east Africa. The first phase of the Asian sensitivity map will be completed.

In the Americas the Southern Cone Grassland Alliance will be strengthened through implementation of the business plan, and support to BirdLife Partners to work with ranchers to improve planning and on-farm management.

Marine: An international workshop on gillnet bycatch will be held to review research, map solutions and coordinate future actions. Training of Argentinean and Chilean observers to improve data on by-catch, and mitigation trials in Chile and with the Taiwan fleet; updating of longline regulations in Namibia; assessment of compliance in Regional Fisheries Management Organisations complete.

Forests: support partners in key forest landscapes around the world, including through Trillion Trees, and 'Accelerator' to develop long-term financing models. Continue to engage with the rubber and cocoa sectors to drive deforestation out of their supply chains

Climate Change: raising BirdLife Partner capacity to influence their governments to incorporate nature-based solutions into Nationally Determined Contributions to achieving the goals of the Paris Agreement. Continuation, expansion and funding secured for Convention on Migratory Species Energy Task Force.

Invasive Alien Species: secure funding for the Marquesas operation, and finalise logistical and technical preparations plus a drone baiting operation for the Rapa Islets (both French Polynesia).

Nature-based solutions concept for Fiji, French Polynesia, Palau and Samoa (the Kiwa Initiative) expected to commence from the second half of 2021.

Local Engagement and Empowerment: continue to promote good practice and mainstream principles for participation, gender, indigenous peoples, rights, well-being across BirdLife conservation projects and programmes.

Environmental Education Framework resourced and promoted to the Partnership and continue Community of Practice with active engagement from Partners. Implement Spring Alive (with funding from Heidelberg Cement), Spring Alive website to be updated.

Capacity Development: 'Hatch' has transitioned from concept to a formed set of modules that can be implemented.

The Conservation Leadership Programme has a call for proposals for 13 small grants with at least 40% addressing BirdLife priorities.

COVID-19: The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the charity functioning as normal but with staff working from home, however the Directors are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. Management are constantly reviewing the situation in order to mitigate any adverse risk.

Enterprise Resource Planning (ERP) system: The organisation has been given funding to implement an ERP system during 2021. The Unit 4 Business World system has been selected, and preparations for implementation started in July 2020. The expected go live date for the new system is November 2021.

Financial Review

Review of finances

The Trustees review, approve and monitor performance against the annual budgets of the Secretariat. Expenditure is planned to optimise the benefits towards the strategic objectives of the Partnership, while maintaining a financially stable Secretariat.

The Secretariat continued to gain financial support for its conservation objectives from various United Nations and European Commission budgets, from national government budgets, from foundations including the MAVA Foundation, MacArthur Foundation, the A. V. Jensen Foundation, Packard Foundation, the CEPF, Arcadia Foundation, and a significant number of trusts, companies and individuals.

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 46 to 49) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has continued its high levels of income during 2020 with total income of £26.1 million compared to £23.0 million in 2019. Unrestricted income was lower than 2019. However, due to securing more restricted funding in 2020 a higher proportion of unrestricted costs were able to be covered through overhead recovery. This has supported growth in some very important conservation programmes (see the 2020 Programme Highlights section for the Secretariat's main achievements). The global threats to wildlife are immense, but the reality is that many organisations like us are finding it tougher to raise the funds needed.

The Secretariat's total expenditure has remained broadly similar at £23.0 million in 2020 compared to £23.1 million in 2019. This enabled the organisation to deliver extraordinary conservation results (see the 2020 Programme Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £48,924. This compares to a surplus of £313,253 in 2019. The organisation is committed to creating surpluses in order to increase the unrestricted reserves to at least the minimum level set out in the reserves policy.

In response to the fundraising challenges in the sector, the charity designed and implemented a restructuring plan in 2017, which helped the organisation save costs beyond just that year. The organisation has continued with robust financial management, carefully monitoring its unrestricted expenditure which has gone from £3.1m in 2017 to £2.7m in 2018, £2.9m in 2019 and £2.5m in 2020.

The financial outlook for the next few years continues to look challenging with the immediate and ongoing uncertainties resulting from the COVID-19 pandemic. A full review of the impact and potential future impact of the pandemic has been carried out by the management team. The 2020 income has been affected but management are developing plans to mitigate the impact going forward. The outlook for 2021 and beyond is more difficult to predict at this stage, and very much depends on how long the global crisis lasts. Management has plans in place to mitigate the possible impact and keep the organisation resilient to deliver its conservation goals.

The Secretariat is dependent upon voluntary income to cover the operational costs of the organisation; however, this income has historically not been sufficient to cover these costs. During 2019 a

significant investment was made to increase the capacity of the operations team and 2020 saw the start of the implementation of a new ERP system. Looking forward it is expected that with the new system operations will become more streamlined and will allow for financial information to be readily available across the organisation, enhancing decision making.

Securing and maintaining unrestricted income remains a key challenge and was a key focus area in 2020. Work has continued in implementing the funding model approved by the BirdLife Partnership in September 2018 at the Global Partnership Meeting (GPM), with new priorities and changes in fundraising approach. This will also be the focus in the coming years alongside strengthening our fundraising capacity, particularly in regards to individual fundraising. Enhancing unrestricted income streams to support the growth of the organisation and the Partnership will be the fundraising theme for the foreseeable future.

A statement of financial activities is set out on page 24.

Financial reserves

BirdLife holds financial reserves to be applied to future activities in a number of categories:

- Unrestricted – available to be applied, at the discretion of the Trustees, to any of BirdLife's charitable purposes.
- Restricted – to be applied to the specific purpose(s) intended by the donor.
- Endowment – Endowment funds are restricted funds that are to be retained for the benefit of the Charity as a capital fund. Permanent endowments require the capital to be maintained and only the income and capital growth can be utilised. With expendable endowments the capital may also be utilised.

The Trustees review BirdLife's reserves and endowments regularly. BirdLife aims to maintain unrestricted income reserves sufficient to maintain BirdLife's operations, in the event that income is unexpectedly reduced from budgeted levels. The Trustees consider the probability of a reduction in and security of each source of income together with the ability to reduce expenditure in a planned manner and also the risk associated with the equity investments, in which a proportion of the reserves are held.

The charity reviewed and updated its reserves policy during 2020. The updated policy includes a target of holding unrestricted reserves of £2 million to £6 million. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership.

At the end of 2020 total reserves were £19.4 million (2019: £16.1 million). Of this £13.9 million is restricted funds and not available for general purposes (2019: £10.7 million), and £3.6 million is endowment funds (2019: £3.4 million). The remaining funds of £1.9 million (2019: £1.9 million) represent the unrestricted reserves of the charity. Free reserves amount to £1.1 million (2019: £1.5 million). £400,000 of free reserves were absorbed in 2020 by costs capitalised in connection with the systems development.

The Trustees recognise that the reserves still remain below the minimum target set by them in the policy, and have put in place a plan to rebuild reserves over the next few years.

Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022 and a consideration of key risks, including COVID-19, that could negatively affect the charity.

Despite the COVID-19 pandemic, 2020 has been another good year with the unrestricted reserves being rebuilt towards their agreed target level. The restructuring plan implemented in 2017 continues to provide benefits, and work on implementing the new funding model has been advanced to ensure long term financial sustainability of the organisation. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the business functioning as normal but with staff working from home, however the Directors are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. Management are constantly reviewing the situation in order to mitigate any adverse risk and have undertaken scenario planning to assess the potential financial impact of COVID-19 on BirdLife. Mitigating actions include reductions in expenditure, together with the use of reserves.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels, and in light of the current climate in relation to the ongoing COVID-19 pandemic. For the period of review to 31 December 2022, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

Risk and uncertainty

The Trustees have overall responsibility for ensuring that BirdLife International has an appropriate system of controls, financial and operational. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the company and the group and enable them to ensure that the financial statements comply with

the Companies Act 2006. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- BirdLife International is operating efficiently and effectively
- Its assets are safeguarded against unauthorised use or disposition
- Proper records are maintained and financial information used within the charity or for publication is reliable
- BirdLife International complies with relevant laws and regulations.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic plan, annual budgets and work plans approved by the Trustees
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance Committee of Council which meets quarterly (or more often if required)
- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

The Trustees have introduced a rigorous risk management process, implementing the guidance set out in Charity Commission publication CC26, to assess business risks and implement risk management strategies. This involves identifying the types of risks and issues the charity faces, prioritising them in terms of potential impact and likelihood of occurrence, and identifying means of mitigating the risks and acting on them. The organisation has identified the following risks as being among the most significant:

Operational risks

1. Risk: Loss of intellectual property, as a consequence of working in consortia, a failure to keep data up-to-date and accurate, or the loss of key personnel could damage the ability of BirdLife International to fulfil its objectives, damage its reputation and lead to a loss of funding.

Actions: The Secretariat ensure there is sufficient regional and global coordination, support to the Partnership to collate and report on their data.

2. Risk: Partner issues such as lack of access to a major territory, the loss or failure of a major Partner, ineffective withdrawal from a territory, and removal of a Partner can all damage the ability of BirdLife International to fulfil its objectives and damage its reputation and lead to a loss of funding opportunities.

Actions: Partner issues are managed by a director and his department in Cambridge and more locally through the regional offices. Key matters and all proposals for the inclusion or withdrawal of Partners and Affiliates are brought to Council for debate and decisions.

3. Risk: Inconsistent and poorly understood processes and procedures, including financial forecasting, across the Secretariat, can lead to poor decision making, overstretched management and staff, inadvertent breach of laws and regulations, loss of institutional knowledge, poor financial planning, financial exposures and inadvertent breach of contract and clawback of grant funding or donations.

Action: As part of the ERP development (see Risk 8. below), BirdLife is taking steps to implement relevant and proportionate processes and has introduced manual processes in the meantime to address the most significant risks.

4. Risk: IT infrastructure and security – with remote working and increased cyber security attacks this continues to be an area of risk. These can lead to unavailability of systems and data, personal data breaches, late delivery on projects and wasted staff time. In the worst cases it could lead to damage to BirdLife's reputation, fines from regulators and claims for compensation from affected individuals.

Action: The strengthened IT department continues to work to implement technical measures to resolve any identified issues. Additional policies, procedures and mandatory training have also been introduced, to address issues from an organisational and human standpoint, and work will continue in this area.

5. Risk: Staffing issues – excessive workloads and deficits in technical and management skills can lead to high levels of stress, poor delivery of projects and core functions, reduction in morale, poor staff retention, and at its worst failures to comply with internal policies and procedures and external laws and regulations.

Action: management and other training is underway for key staff, along with a focus on more effective appraisals and reviews. BirdLife is also taking steps to implement a pay grading exercise and a staff engagement plan, which should start to have an impact towards the end of 2021. The actions to control risk 6 below will also assist here.

Financial risks

6. Risk: Inadequate restricted and unrestricted funds arising from the loss of a major donor or donors, a failure of fund raising through the loss of key personnel, loss of opportunity, poor proposal response, increasing competition for available funds, Brexit, impact of COVID-19 and loss of Partner income can lead to problems with operational efficiency, cashflow, maintenance of reserves, ability to meet liabilities, and ultimately to fulfil BirdLife International's objectives.

Actions: BirdLife has recruited a temporary Head of Trusts and Foundations to manage the trusts and foundations team pending recruitment of a Chief Development Officer who will develop a plan for the fundraising department and, in particular, for building a strong pipeline of opportunities. There is a focus on accessing unrestricted funding sources and other avenues for fundraising such as digital fundraising.

7. Risk: Insufficiently rigorous project management resulting in a failure to deliver on the project objectives, overspend or under recovery, ineligible expenditure and other donor compliance problems.

Actions: BirdLife is implementing a new project management tool, along with an internal education programme to help project managers and others better understand the legal structure of the Secretariat and the regional offices, appropriate contracting structures and other donor compliance issues. The efforts towards contract compliance as detailed in risk number 1 above will also have a positive effect here.

8. Risk: Failure to comply with contractual terms resulting in clawbacks of grant funding or donations, litigation for breach of contract, damage to reputation and wasted management time.

Actions: All contracts are reviewed by the Legal & Risk and/or Finance Departments during negotiation and prior to signature, so that any significant clauses can be flagged and understood.

External risks

9. Risk: The onset of a pandemic or regional conflict can cause serious disruption to employees and the activities of BirdLife International and its Partners.

Actions: The Secretariat has developed a Business Contingency Plan (the Plan), partly as a response to the COVID-19 pandemic, to cover its activities in Cambridge and the regional offices. This 'fast response' Plan encompasses its people including repatriation where necessary, its buildings, communications, activities and IT infrastructure.

Compliance with law and regulation

10. Risk: Breaches of applicable laws and regulations, including those relating to bribery and corruption, money laundering, data protection and employment.

Actions: BirdLife has developed and published policies and processes to cover a number of different compliance activities and supports these with training and regular communications for staff. BirdLife has improved its whistleblowing procedures so that staff can raise concerns without fear of adverse consequences. BirdLife updates its policies and procedures on a 3-year rolling programme and continues to improve its compliance programme.

Governance

11. Risk: A failure to pursue BirdLife's stated charitable objectives, for example by receiving restricted funding which has no relevance to the conservation of birds.

Action: All projects are reviewed and signed off in accordance with BirdLife's charitable objectives as stated.

As part of this process the Trustees have reviewed the adequacy of the charity's current internal controls as part of the risk review. The Trustees refer to the specific guidelines issued by the Charity Commission on internal financial controls. Following the most recent risk review, the Trustees are satisfied with the controls in place and the steps taken to manage risk.

Fixed assets and investments

The movements in tangible fixed assets during the year are set out in note 10 to the financial statements. The land included in tangible fixed assets relates to a conservation island in the Seychelles. Fixed asset investments are disclosed in note 11 to the financial statements.

Summary of investment policy

The Trustees of BirdLife International have delegated investment decisions to the Finance Committee.

The Finance Committee are charged with agreeing a suitable asset allocation strategy for the reserves with the investment manager. They are also charged with recommending to the Trustees primary investment management arrangements, advising on the balance of practical operational considerations versus diversification of management arrangements.

Investment management is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process.

Investment objectives

- BirdLife seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for the general long-term reserves is to generate a return in excess of inflation over the long term whilst generating an income to support the on-going activities of BirdLife.
- The investment objective for the general short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.
- Specific funds may exist for specific purposes, for which specific investment criteria will be tailored to these purposes.

The Charity has adopted an ethical investment policy to ensure that its investments do not conflict with its aims. It has adopted a set of principles for direct corporate sector engagement which have a general exclusion for: i) Armaments, ii) Tobacco, iii) Trade in globally threatened flora and/or fauna, iv) Trade in timber from old-growth forests, v) Animal testing for cosmetic or other non-medical products, vi) Trade in fish from, or at-sea with history of practising IUU (illegal, unregulated or unreported) fishing, vii) Oil & Gas.

The Charity's ethical investment policy is to align with the principles above, in as far as practical. The investment portfolio is structured in a manner to allow for sufficient screening against significant investment in companies engaged in these sectors.

The Finance Committee has responsibility for agreeing strategy and monitoring the investment assets. They are also charged with overseeing and judging the degree of ethical alignment against a balance of financial and practical considerations. Performance of the long-term reserves will be measured against inflation and agreed market indices. The return of the short-term reserves will be monitored against benchmark cash rates. The level of capital volatility will be monitored to ensure the risk profile remains appropriate for the Charity.

In 2013 US\$3 million was received from Singapore Airlines to set up a permanent endowment to help fund the Harapan Rainforest Initiative. This was invested in 2014 in a tailored US Dollar based portfolio, and is currently managed by Cazenove, with investment objectives aligned to the initiative.

Investments underpinning BirdLife's other endowment funds, set up with aligned investment objectives, were pooled into a Sterling-based main portfolio.

As shown in note 11 the value of the combined portfolio has increased from £3.6m in 2019 to £4.0m in 2020.

Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife Services Limited, which changed its name to BirdLife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 23.

Grants and awards policy

BirdLife works on many and varied conservation projects around the world and makes grants or awards to further the conservation objectives of the organisation. The determination of recipients is case dependent.

The aim of making grants to Partner organisations and other conservation NGOs is to develop the world-wide network of bird conservation organisations and support their conservation work. One of the roles of the BirdLife Secretariat is to help develop the capacity of local and national organisations to carry out conservation work in their own countries. Grants are made following cost benefit analysis on the conservation impacts that such grants will achieve. The grant expenditure is then closely monitored.

For the majority of programmes, funding is specifically sought for collaborative work with identified Partner organisations. The grant/subcontracting arrangements then follow appropriate processes deriving from specific funder requirements.

Engagement with suppliers, customers and others in a business relationship

Our network of partnership organisations is key to our work worldwide. BirdLife is driven by our belief that local people, working for nature in their own places but connected nationally and internationally through our global Partnership, are the key to sustaining all life on this planet. This unique local-to-global approach delivers high impact and long-term conservation for the benefit of nature and people.

During the year Trustees and the management team have overseen relationships with our key suppliers to ensure a positive and effective relationship is fostered through our procurement process.

Fundraising

The charity's fundraising model has been focussed on long-standing relationships with institutions, government agencies, corporations and a number of individuals. BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. During 2020 BirdLife registered with the Fundraising Regulator. No complaints were received in relation to BirdLife's fundraising activities.

Auditors

Each of the persons who is a Trustee at the date when this report is approved confirms that:

- So far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- The Trustee has taken all the steps he/she ought to have taken as a Trustee to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of s418 of the Companies Act 2006.

Crowe U.K. LLP has expressed its willingness to continue as auditor for the next financial year.

Acknowledgements

The staff of the Secretariat are very highly valued, as are all our supporters. It is through them that we can ensure that time and money are well spent towards achieving the longer-term conservation goals.

The Trustees would like to take this opportunity to thank everyone who has shown their dedication, commitment and support to BirdLife.

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 28 September 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'NB Blackwood', is positioned above the printed name and title.

Nicholas Blackwood
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2020 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 and the Charities Act 2011, together

with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were anti-fraud, bribery and corruption legislation and General Data Protection Regulation (GDPR). We also considered compliance with local legislation for the group's overseas operating segments.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates and judgements for biases, reviewing regulatory correspondence with the Charity Commission, sample testing of grant and contract income, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Nicola May', written over a light blue horizontal line.

Nicola May
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London, UK

29 September 2021

BirdLife International Trustees' Report and Financial Statements 2020

Consolidated Statement of Financial Activities (incorporating income and expenditure account)

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Income and endowments from:						
<i>Donations and legacies</i>						
Partner membership contributions	26	956,264	-	-	956,264	976,881
Subscriptions		156,125	-	-	156,125	198,614
Other donations and legacies		794,518	2,753,789	-	3,548,307	2,953,735
<i>Other trading activities</i>						
Event income		3,280	119,119	-	122,399	1,188,233
Trading activities		5,479	-	-	5,479	17,295
Income from investments	4	8,860	1,342	50,288	60,490	119,449
<i>Income from charitable activities</i>						
Partner organisations	26	193,777	1,083,198	-	1,276,975	1,072,652
Governmental institutions		67,787	4,094,406	-	4,162,193	3,972,117
Trusts and foundations		395,361	13,218,406	-	13,613,767	10,492,655
Corporations		-	2,237,142	-	2,237,142	1,952,155
Other income		15,876	19,019	-	34,895	44,024
Total income	27	2,597,327	23,526,421	50,288	26,174,036	22,987,810
Resources expended:						
Expenditure on raising funds	5	635,649	148,945	13,024	797,618	912,618
<i>Expenditure on charitable activities</i>						
Preventing Extinctions	5	235,546	1,646,327	-	1,881,873	1,967,950
Important Bird and Biodiversity		265,053	4,052,965	-	4,318,018	4,064,825
Migratory Birds and Flyways		166,775	2,352,415	-	2,519,190	3,253,223
Marine		237,211	2,732,227	-	2,969,438	3,026,152
Invasive Alien Species		66,390	308,407	-	374,797	371,502
Forests		351,812	3,859,109	-	4,210,921	3,214,258
Climate Change		116,738	363,004	-	479,742	268,569
Local Engagement & Empowerment		167,548	417,699	-	585,247	586,141
Capacity Development		238,140	1,912,740	-	2,150,880	2,360,695
Conservation Science		64,855	922,194	-	987,049	1,025,593
Conservation Policy		2,687	1,747,192	-	1,749,879	2,068,646
Total Resources Expended	5	2,548,404	20,463,224	13,024	23,024,652	23,120,171
Net (losses) / gains on investments	15	-	-	164,167	164,167	551,844
Net income / (expenditure) before transfers		48,923	3,063,197	201,431	3,313,551	419,483
Transfers between funds	15	-	62,885	(62,885)	-	-
Net movement in funds		48,923	3,126,082	138,546	3,313,551	419,483
Total funds brought forward	15	1,908,643	10,772,925	3,452,090	16,133,658	15,714,175
Total funds carried forward		1,957,566	13,899,007	3,590,636	19,447,209	16,133,658

The income and expenditure account includes only the unrestricted and restricted funds.

BirdLife International Trustees' Report and Financial Statements 2020

Balance Sheets

As at 31 December 2020

Company registration number: 2985746

	Notes	Group		Company	
		2020 £	2019 £	2020 £	2019 £
Fixed assets					
Tangible assets	10	820,482	386,294	820,482	386,294
Investments	11	4,071,856	3,588,513	4,071,858	3,588,515
		<u>4,892,338</u>	<u>3,974,807</u>	<u>4,892,340</u>	<u>3,974,809</u>
Current assets					
Debtors	12	5,312,981	3,327,065	5,313,164	3,327,248
Cash at bank and in hand		11,432,460	11,425,400	11,432,275	11,425,215
		<u>16,745,441</u>	<u>14,752,465</u>	<u>16,745,439</u>	<u>14,752,463</u>
Creditors: Amounts falling due within one year	13	(2,190,569)	(2,593,614)	(2,190,569)	(2,593,614)
Net current assets		<u>14,554,872</u>	<u>12,158,851</u>	<u>14,554,870</u>	<u>12,158,849</u>
Net assets		<u>19,447,209</u>	<u>16,133,658</u>	<u>19,447,209</u>	<u>16,133,658</u>
Funds					
Income Funds					
Restricted funds	16	13,899,007	10,772,925	13,899,007	10,772,925
Unrestricted funds		1,957,566	1,908,643	1,957,566	1,908,643
		<u>15,856,573</u>	<u>12,681,568</u>	<u>15,856,573</u>	<u>12,681,568</u>
Endowment funds					
Permanent endowments	15	3,590,636	3,452,090	3,590,636	3,452,090
		<u>3,590,636</u>	<u>3,452,090</u>	<u>3,590,636</u>	<u>3,452,090</u>
		<u>19,447,209</u>	<u>16,133,658</u>	<u>19,447,209</u>	<u>16,133,658</u>

The surplus for the financial year dealt with in the financial statements of the parent charitable company was £3,313,551 (2019: £419,483).

The financial statements on pages 24 to 52 were approved by the Trustees on 28 September 2021 and were signed on their behalf by:



Nicholas Blackwood

Treasurer

The accompanying notes form an integral part of these financial statements.

BirdLife International Trustees' Report and Financial Statements 2020**Consolidated Cash Flow Statement**

For the year ended 31 December 2020

	Notes	2020 £	2019 £
Net cash provided by/(absorbed by) operating activities	20	<u>763,695</u>	<u>(1,084,218)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	(474,724)	(330,377)
Purchase of investments	11	(4,023,054)	(1,859,944)
Proceeds of realisation of investments	11	3,894,043	2,253,175
Net cash movement on investments	11	<u>(152,900)</u>	<u>-</u>
Net cash provided by investing activities		<u>(756,635)</u>	<u>62,854</u>
Increase/(Decrease) in cash	21	<u>7,060</u>	<u>(1,021,364)</u>
Cash and cash equivalents at the beginning of the reporting period	21	<u>11,425,400</u>	<u>12,446,764</u>
Cash and cash equivalents at the end of the reporting period	21	<u>11,432,460</u>	<u>11,425,400</u>

All activities in both years arise from continuing operations. There were no recognised gains or losses other than those shown in the statements above. The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements

1 Charity information

BirdLife International is a company limited by guarantee (company number 2985746) and a UK registered charity (charity number 1042125), which is incorporated and domiciled in the UK. The address of the registered office is The David Attenborough Building, Pembroke Street, Cambridge, CB2 3QZ, United Kingdom.

2 Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2022 and a consideration of key risks, including COVID-19, that could negatively affect the charity.

Despite the COVID-19 pandemic, 2020 has been another good year with the unrestricted reserves being rebuilt towards their agreed target level. The restructuring plan implemented in 2017 continues to provide benefits, and work on implementing the new funding model has been advanced to ensure long term financial sustainability of the organisation. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

BirdLife continues to benefit from continued good relationships with key funders, good overall cash flow and proven ability to secure new funding. Planning processes, including financial projections, take into consideration the current economic climate (including the COVID-19 pandemic) and its potential impact on the various sources of income and planned expenditure, with associated mitigation plans.

The COVID-19 pandemic has not had a significant impact on the organisation's operations, with most areas of the business functioning as normal but with staff working from home. However, the Directors are aware that if the current situation becomes prolonged then this may change. In particular, it may affect the amount of restricted funding available for conservation work in 2021 and going forward. Management are constantly reviewing the situation in order to mitigate any adverse risk and have undertaken scenario planning to assess the potential financial impact of COVID-19 on BirdLife. Mitigating actions include reductions in expenditure, together with the use of reserves.

The Trustees are monitoring the current financial position of the organisation very closely while reserves are below policy levels, and in light of the current climate in relation to the ongoing COVID-19 pandemic. For the period of review to 31 December 2022, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium and long term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

The Trustees therefore have a reasonable expectation that the organisation has sufficient resources to continue in operational existence for the foreseeable future and believe that there are no material uncertainties that call into doubt the ability of BirdLife International to continue as a going concern.

3 Accounting policies

The Financial Statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The principal accounting policies adopted in the preparation of the Financial Statements are as follows:

a) Basis of accounting

The Financial Statements are prepared under the historical cost convention with the exception of investments, which are included at market value.

b) Consolidation

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife Limited, company number 3387515) and its branches as described in note 24 for the year ended 31 December 2020. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

Notes to the Financial Statements

3 Accounting policies (continued)

c) Unrestricted funds

Unrestricted funds are general funds that are available for use at the discretion of the Trustees in furtherance of the objectives of the Charity and which have not been designated for other purposes.

d) Restricted funds

Restricted funds are those where a use has been specified by the donor and include grants from statutory bodies. Deficits within restricted project funds occur when income is not entitled to be recognised in the current financial period and is carried forward to the next period. Where further funding is not anticipated, a transfer is made from unrestricted funds to cover the deficit.

e) Endowment funds

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 15. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

f) Incoming resources

Income is accounted for when the charity has entitlement, the receipt is probable, and the amount can be measured.

Incoming resources are deferred only when the donor has imposed preconditions on the expenditure of resources. Income from government and other grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

g) Legacy income

Legacy income is recognised in the Consolidated Statement of Financial Activities when the charity has entitlement to the income, the receipt is considered probable and amounts receivable can be measured with sufficient reliability. Income from pecuniary interests is recognised when probate has been granted and we have been advised of the amount stipulated in the will. Income from residuary interests is recognised when probate has been granted and a reliable estimate of the amount receivable can be made.

h) Resources expended and cost allocation

Expenditure, inclusive of an element of non-reclaimable VAT, is charged on an accruals basis.

Resources expended are disclosed under the following headings: cost of generating funds, charitable expenditure and governance costs. Charitable expenditure is further analysed, based on the judgement of BirdLife International management into:

- | | | |
|--|----------------------------------|------------------------|
| • Preventing Extinctions | • Invasive Alien Species | • Capacity Development |
| • Important Bird and Biodiversity Areas (IBAs) | • Forests | • Conservation Science |
| • Migratory Birds and Flyways | • Climate Change | • Conservation Policy |
| • Marine | • Local Engagement & Empowerment | |

These categories follow the categories of policy and review of BirdLife International activities as set out and discussed within the Trustees' Report. Support activities include day-to-day operational management and have been allocated across the above categories following guidance provided in the Charity SORP (FRS 102); that is, they have been allocated between the Charitable Expenditure headings. This has been done on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Governance costs include those activities relating to the governance and strategic management of the charity.

Grants and awards made in furtherance of BirdLife's charitable objectives are accrued when terms have been agreed with the beneficiary. Grants and awards where the beneficiary has not been informed or has to meet certain conditions before the release of funds, are not accrued, but noted as financial commitments.

Notes to the Financial Statements

3 Accounting policies (continued)

i) Employee information

Staff employed in the day-to-day operational running of the charity (which includes financial and support staff who are involved in project activities) are classified within the charitable activities, generating funds or support activities functions as indicated in note 8. The management and administration function includes only the role of, and support to, the Chief Executive.

j) Pension costs

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the schemes. Under the Ecuadorian Labor code, employers are required to pay a pension to employees upon reaching 25 years of service. Under FRS 102 the pension is considered to be a defined benefit scheme. As any provision required under FRS 102 is not material, no liability has been recognised in the financial statements.

k) Operating leases

Costs in respect of operating leases are charged on a straight-line basis over the lease term.

l) Foreign currencies

Assets and liabilities denominated in foreign currencies are retranslated at the rates of exchange ruling at the balance sheet date. Profits and losses arising on retranslation are taken to the Consolidated Statement of Financial Activities. Transactions in the period are translated at the rate of exchange ruling at the time of the transaction.

m) Tangible fixed assets and depreciation

Fixed assets purchased for on-going use are capitalised, where cost exceeds £500 and disclosed at cost less depreciation. Depreciation is charged at a rate calculated to write off the cost of the asset (less residual value) over its expected economic life and is classified as support activities expenditure. Depreciation is written off on a straight-line basis at the following rates per annum:

- Office equipment and furniture 20%
- Computer equipment 25%
- Vehicles 20%
- Website 20%
- ERP 10%
- Land is not depreciated

Improvements to leasehold property are written off over the length of the lease, based on the earliest determinable date of the lease.

Equipment purchased using restricted funds are not capitalised but charged in full to "Resources expended" when purchased. This is because the expected useful life is significantly reduced in such programmes and is often less than one year for the majority of these assets. Where equipment is purchased with restricted funds, it is common that the equipment reverts to the funder on completion of the project.

n) Investments

Investments are stated at market value at the balance sheet date. The Consolidated Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

o) Financial activities of the holding company

There is no difference between the net movement in funds for the company and the group. Therefore, the directors have taken advantage of the exemptions available and not disclosed a separate statement of financial activities or income and expenditure account for the company.

p) Financial instruments

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the present value of future cash flows (amortised cost). Financial assets held at amortised cost comprise cash at bank and in hand, short term cash deposits and the group's debtors excluding prepayments. Financial liabilities held at amortised cost comprise the group's short- and long-term creditors excluding deferred income and taxation payable. No discounting has been applied to these financial instruments on the basis that the periods over which amounts will be settled are such that any discounting would be immaterial.

Notes to the Financial Statements

Investments, including bonds and cash held as part of the investment portfolio, are held at fair value at the Balance Sheet date, with gains and losses being recognised within income and expenditure. Investments in subsidiary undertakings are held at cost less impairment.

3 Accounting policies (continued)

q) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

r) Critical judgements and estimations

In the application of the charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Notes to the Financial Statements

4 Investment income

	2020 £	2019 £
Income from fixed asset investments	50,288	79,934
Income from other restricted fund bank accounts	1,342	3,931
Interest from unrestricted fund bank accounts	8,860	35,584
	<u>60,490</u>	<u>119,449</u>

This can be analysed as follows:

	2020 £	2019 £
Harapan Fund	43,760	65,493
Other endowment funds	6,528	14,441
Other restricted funds	1,342	3,931
Unrestricted funds	8,860	35,584
	<u>60,490</u>	<u>119,449</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 11). Investments are held for capital growth rather than for Investment income.

5 Analysis of total resources expended

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2020 Total £	2019 Total £
Expenditure on raising funds	570,886	62,885	135,645	28,202	797,618	912,618
Expenditure on charitable activities						
Preventing Extinctions	832,382	719,184	302,104	28,202	1,881,873	1,967,950
Important Bird and Biodiversity Areas	2,338,985	1,251,693	699,138	28,202	4,318,018	4,064,825
Migratory Birds and Flyways	946,607	1,138,409	405,972	28,202	2,519,190	3,253,223
Marine	938,319	1,523,566	479,351	28,202	2,969,438	3,026,152
Invasive Alien Species	130,957	159,151	56,487	28,202	374,797	371,502
Forests	1,331,909	2,179,375	671,435	28,202	4,210,921	3,214,258
Climate Change	353,888	24,061	73,590	28,202	479,742	268,569
Local Engagement & Empowerment	332,921	133,339	90,785	28,202	585,247	586,141
Capacity Development	1,185,809	590,923	345,946	28,202	2,150,880	2,360,695
Conservation Science	603,990	198,588	156,269	28,202	987,049	1,025,593
Conservation Policy	802,461	638,623	280,593	28,202	1,749,879	2,068,646
Total resources expended	<u>10,369,114</u>	<u>8,619,797</u>	<u>3,697,315</u>	<u>338,426</u>	<u>23,024,652</u>	<u>23,120,171</u>

Programme areas are highly diverse, and most projects overlap the different programme areas.

*Governance costs are allocated evenly to each activity and includes elements of direct and support costs.

Notes to the Financial Statements

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2020 £	Total 2019 £
Staff costs	6,814,613	1,043,571	1,084,294	312,006	9,254,484	8,591,391
Support grants	8,619,797	-	-	-	8,619,797	7,645,059
Travel & conferences	392,640	19,147	-	11,402	423,189	1,635,279
Professional services	2,340,750	209,148	301,748	2,777	2,854,423	2,546,028
Office accommodation	141,632	269,379	286,272	-	697,283	777,613
Equipment & supplies	143,783	28,122	17,629	-	189,534	394,202
Communications	210,607	62,196	69,140	12,241	354,184	285,344
Event costs	32	834	-	-	866	200,933
Audit	19,290	18,983	45,250	-	83,523	74,700
Foreign exchange (gain) / loss	286,636	(15,948)	(199,006)	-	71,682	522,336
Other costs	19,131	259,562	196,994	-	475,687	447,286
Total	18,988,911	1,894,994	1,802,321	338,426	23,024,652	23,120,171

Support Costs are included in the expenditure reported in the Consolidated Statement of Financial Activities and have been allocated between the Charitable Expenditure headings on the basis of percentage of direct costs charged to these headings. The cost allocation includes an element of judgement and BirdLife International has had to consider the cost benefit of detailed calculations and record keeping. Regional support costs relate to Secretariat office bases outside the UK. Global support costs relate to the UK headquarters.

6 Net incoming resources

The net incoming resources to funds is stated after charging:

	2020 £	2019 £
Auditors' remuneration:		
UK charity audit	45,250	39,950
Grant funder audits	19,290	21,750
International offices*	18,983	13,001
Depreciation of tangible fixed assets	40,515	23,980

*Paid to firms other than Crowe U.K. LLP

7 Trustees' remuneration and related party transactions

The trustees received £Nil remuneration (2019: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £4,298 to 7 trustees (2019: £19,311 to 9 trustees).

In total trustees made donations of £15,092 during the year (2019: £23,396).

Notes to the Financial Statements

8 Employee information

The average monthly number of persons employed by the group during the year was:

	2020 Number	2019 Number
<i>Analysed by primary function</i>		
Charitable activities	200	200
Generating funds	17	19
Support activities	33	27
Management and administration of charity	3	5
	253	251

	2020 Number	2019 Number
<i>Analysed by geographical region</i>		
Africa	41	42
Americas	11	8
Asia	56	66
Europe	129	120
Middle East	9	8
Pacific	7	7
	253	251

	2020 £	2019 £
The costs for employing staff were:		
Wages and salaries	7,931,161	7,427,814
Social security costs	703,474	631,029
Pension costs (see note 18)	619,849	532,548
	9,254,484	8,591,391

The number of employees who received aggregate emoluments within the following ranges were:

Notes to the Financial Statements

8 Employee information (continued)

	2020 Number	2019 Number
£60,000 to £69,999	6	5
£70,000 to £79,999	-	2
£80,000 to £89,999	3	3
£90,000 to £99,999	1	1
£100,000 to £109,999	-	-
£110,000 to £119,999	1	-
£120,000 to £129,999	1	-
£130,000 to £139,999	-	-
£140,000 to £149,999	-	-
£150,000 and over	1	1
	<u>13</u>	<u>12</u>

13 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 13 employees amounted to £86,798 (2019: 12 employees £74,373).

Key management personnel as defined by the Trustees are the Chief Executive and the management team. The total cost of key management personnel during the year was £1,169,567 for 13 employees (2019: 12 employees £976,033).

Termination payments amounting to £63,323 (2019: £17,666) were made during the period.

Notes to the Financial Statements

9 Grants and awards

Grants and awards to the value of £8,619,797 (2019: £7,645,059) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over a £100,000 in either year.

	2020	2019
	£	£
SAVE Brasil	308,492	542,530
Royal Society for the Protection of Birds (RSPB)	816,725	503,689
Burung Indonesia	188,215	354,417
Aves Argentinas (AOP)	311,854	325,125
Sociedade Portuguesa para o Estudo das Aves (SPEA)	77,068	252,440
University of East Anglia	133,873	215,098
Malaysian Nature Society (MNS)	18,651	190,210
Royal Society for the Conservation of Nature (RSCN)	104,731	169,250
Hellenic Ornithological Society (HOS)	238,588	164,672
The Society for the Conservation of Nature in Liberia (SPNL)	111,313	155,512
Asity Madagascar	177,625	152,097
Asociación Calidris	81,717	149,260
Stichting the Vulture Conservation Foundation (VCF)	145,537	149,156
Nature Conservation Egypt (NCE)	31,485	137,527
Guyra Paraguay (GP)	296,276	131,065
Oikos	-	130,151
BirdLife Cyprus	131,438	105,595
Lega Italiana Protezione Uccelli (LIPU)	118,094	100,446
WWF-UK	433,474	16,000
Wildlife Conservation Society (WCS)	419,747	38,152
Viet Nature Conservation Centre	326,860	49,794
Society for the Conservation of Nature in Liberia (SCNL)	244,205	-
Conservation Society of Sierra Leone (CSSL)	203,761	57,183
Biosfera 1 – Associação Para a Defesa do Meio Ambiente	198,529	88,482
Sociedad Española de Ornitología (SEO)	169,512	64,703
Society for Nature Conservation (SABUKO)	132,196	98,185
Association BIOM	120,443	997
Associação Projecto Vitó	104,974	53,658
Gola Rainforest Conservation LG (GRC)	101,343	-
Other Institutions	2,698,340	3,053,387
Other Individuals	174,731	196,278
	8,619,797	7,645,059

A full list of grants and awards is available at BirdLife's registered office.

Notes to the Financial Statements

10 Tangible fixed assets – group and company

	Land	Equipment	ERP and Website	Total
	£	£	£	£
Cost				
At 1 January 2020	283,453	203,414	-	486,867
Additions	-	43,761	430,963	474,724
Disposals	-	(36,004)	-	(36,004)
At 31 December 2020	<u>283,453</u>	<u>211,171</u>	<u>430,963</u>	<u>925,587</u>
Depreciation				
At 1 January 2020	-	100,573	-	100,573
Disposals	-	(35,983)	-	(35,983)
Charge	-	40,515	-	40,515
At 31 December 2020	<u>-</u>	<u>105,105</u>	<u>-</u>	<u>105,105</u>
Net book value				
At 31 December 2020	<u>283,453</u>	<u>106,066</u>	<u>430,963</u>	<u>820,482</u>
At 31 December 2019	<u>283,453</u>	<u>102,841</u>	<u>-</u>	<u>386,294</u>

BirdLife's management became aware in 2020 of BirdLife's ownership of Cousin Island, a nature reserve in the Seychelles. This granitic island and surrounding sea area was made a nature reserve when it was bought in 1968 by the International Council for Bird Preservation (now BirdLife International) in order to protect the last tiny population of a near extinct endemic bird species, the Seychelles warbler (*Acrocephalus seychellensis*). The entire island, including the 400 metres of water surrounding the island, was also declared a 'Special Reserve' by the Seychelles Government in 1975. The island has been managed by Nature Seychelles, the BirdLife Partner in Seychelles, since 1998.

Notes to the Financial Statements

11 Investments

	Group and company	
	2020 £	2019 £
Market value at 1 January	3,588,513	3,381,790
Additions at cost	4,023,054	1,859,944
Disposals proceeds	(3,894,043)	(2,253,175)
Investment income	50,288	79,934
Management charges	(13,024)	(31,824)
Movement in cash	152,900	-
Net gains / (losses) arising on revaluations during year	164,167	551,844
Market value at 31 December: Group	4,071,856	3,588,513
Add: Shares in subsidiary undertaking	2	2
Total market value at 31 December: Company	4,071,858	3,588,515
Analysis of investments:		
Investments managed from UK	3,789,946	3,588,513
Investments managed from Japan	281,910	-
	4,071,856	3,588,513

	Group		Company	
	2020 £	2019 £	2020 £	2019 £
Shares in group undertaking	-	-	2	2
Other investments	4,071,856	3,588,513	4,071,856	3,588,513
	4,071,856	3,588,513	4,071,856	3,588,515

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Limited and are included at cost. Further information is in note 23.

Notes to the Financial Statements

11 Investments (continued)

Other investments consist of the investment portfolio which is invested as follows:

	2020		2019	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	313,348	70.5	308,714	72.0
- Bonds	60,076	13.5	92,983	21.7
- Alternatives	51,632	11.6	-	-
- Cash	19,349	4.4	27,253	6.3
	<u>444,405</u>	<u>100</u>	<u>428,950</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,111,033	63.1	1,682,059	53.2
- Bonds	465,388	13.9	1,319,259	41.7
- Alternatives	461,297	13.8	-	-
- Cash	307,823	9.2	158,245	5.1
	<u>3,345,541</u>	<u>100</u>	<u>3,159,563</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	281,910	100	-	-
	<u>281,910</u>	<u>100</u>	<u>-</u>	<u>-</u>
Total	<u>4,071,856</u>		<u>3,588,513</u>	

12 Debtors

	Group		Company	
	2020	2019	2020	2019
	£	£	£	£
Amounts owed by group undertaking		-	183	183
Amounts due from funders	4,907,537	3,016,951	4,907,537	3,016,951
Other debtors	132,690	94,782	132,690	94,782
Prepayments	157,521	180,876	157,521	180,876
Other taxation & social security	115,233	34,456	115,233	34,456
	<u>5,312,981</u>	<u>3,327,065</u>	<u>5,313,164</u>	<u>3,327,248</u>

Amounts due from funders:

Much of BirdLife's work is funded through project or programme funding under various types of grants or other agreements. The above relates to balances which are recoverable under funding agreements.

13 Creditors: amounts falling due within one year – group and company

	2020	2019
	£	£
Trade creditors	284,360	334,492
Other taxation and social security	111,366	123,266
Other creditors	182,677	221,370
Accruals	1,607,280	1,914,098
Deferred income	4,886	387
	<u>2,190,569</u>	<u>2,593,614</u>

Deferred income is analysed as follows:

	2020	2019
	£	£
Balance at 1 January	387	600
Amount released to incoming resources	(387)	(600)
Amount deferred in the year	4,886	387
Balance at 31 December	<u>4,886</u>	<u>387</u>

14 Financial instruments

	2020	2019
	£	£
Financial assets measured at amortised cost	4,907,537	3,016,951
Financial liabilities measured at amortised cost	284,360	334,492
Financial assets at fair value	4,071,856	3,588,515

The entity's income, expense, gains and losses in respect of financial instruments are summarised below:

	2020	2019
	£	£
Total interest income for financial assets held at amortised cost	-	-

Notes to the Financial Statements

15 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2020	resources	expended	transfers	2020
	£	£	£	£	£
Permanent endowment funds:					
Harapan Fund	3,039,641	43,760	(11,197)	90,531	3,162,735
Sundry Funds	412,449	6,528	(1,827)	10,752	427,902
Total	<u>3,452,090</u>	<u>50,288</u>	<u>(13,024)</u>	<u>101,283</u>	<u>3,590,637</u>

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	(62,885)
Gain on revaluation of investments	<u>164,168</u>
Total	<u>101,283</u>

Harapan Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Rainforest Initiative.

Sundry funds include:

- Sumatra (Harapan Forest) Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use on the Harapan Forest project.
- Helmut Sick Fund – A permanent endowment fund, from which a sustainable return can be drawn down for use in ornithological projects in Brazil.

The Helmut Sick and Sumatra permanent endowment funds work on the basis of total return policies as agreed at the establishment of each fund. All investment income and capital value changes aggregate in the funds, and the maximum permitted drawdown is 5% of a rolling 5-year average fund value.

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2020

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,264,664	-	2,264,664	30,326	-	30,326	165,694	-	165,694
Unapplied total return	-	774,977	774,977	-	138,638	138,638	-	77,791	77,791
Total	2,264,664	774,977	3,039,641	30,326	138,638	168,964	165,694	77,791	243,485
Movements in the reporting period:									
Exchange gains/losses	(69,916)	-	(69,916)	1,710	-	1,710	8,857	-	8,857
Investment return: dividends & interest	-	43,760	43,760	-	2,670	2,670	-	3,858	3,858
Investment return: realised & unrealised gains & (losses)	-	223,322	223,322	-	4,401	4,401	-	6,360	6,360
Less: Investment management costs	-	(11,190)	(11,190)	-	(750)	(750)	-	(1,084)	(1,084)
Total	(69,916)	255,892	185,976	1,710	6,321	8,031	8,857	9,134	17,991
Unapplied total return allocated to income	-	(62,885)	(62,885)	-	-	-	-	-	-
Net movements in reporting period	-	(62,885)	(62,885)	-	-	-	-	-	-
At end of the reporting period:									
Gift component of the permanent endowment	2,194,747	-	2,194,747	32,036	-	32,036	174,551	-	174,551
Unapplied total return	-	967,988	967,988	-	143,248	143,248	-	78,067	78,067
Total	2,194,747	967,988	3,162,735	32,036	143,248	175,284	174,551	78,067	252,618

15 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2019

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
At beginning of the reporting period:									
Gift component of the permanent endowment	2,355,528	-	2,355,528	32,125	-	32,125	198,939	-	198,939
Unapplied total return	-	261,822	261,822	-	167,934	167,934	-	15,224	15,224
Total	2,355,528	261,822	2,617,350	32,125	167,934	200,059	198,939	15,224	214,163
Movements in the reporting period:									
Exchange gains/losses	(90,864)	-	(90,864)	(1,799)	-	(1,799)	(33,244)	-	(33,244)
Investment return: dividends & interest	-	65,493	65,493	-	7,091	7,091	-	7,350	7,350
Investment return: realised & unrealised gains & (losses)	-	594,803	594,803	-	23,590	23,590	-	24,315	24,315
Less: Investment management costs	-	(27,222)	(27,222)	-	(2,260)	(2,260)	-	(2,342)	(2,342)
Total	(90,864)	633,074	542,210	(1,799)	28,421	26,622	(33,244)	29,323	(3,921)
Unapplied total return allocated to income	-	(119,919)	(119,919)	-	(59,516)	(59,516)	-	-	-
Net movements in reporting period	(90,864)	513,155	422,292	(1,799)	(31,095)	(32,894)	(33,244)	29,323	(3,921)
At end of the reporting period:									
Gift component of the permanent endowment	2,264,664	-	2,264,664	30,326	-	30,326	165,694	-	165,694
Unapplied total return	-	774,977	774,977	-	138,638	138,638	-	77,791	77,791
Total	2,264,664	774,977	3,039,641	30,326	138,638	168,964	165,694	77,791	243,485

Notes to the Financial Statements

16 Restricted income funds – group and company

The income funds of the charity can be analysed as follows:

	Balance at 01-Jan 2020	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2020
	£	£	£	£
Global and Multi-Regional Programmes				
Preventing Extinctions	392,200	1,951,223	(1,130,423)	1,213,000
Important Bird and Biodiversity Areas	492,840	3,047,436	(1,929,812)	1,610,464
Forests	1,331,558	2,939,818	(2,504,176)	1,767,200
Marine	670,048	1,231,064	(1,122,663)	778,450
Migratory Birds and Flyways	680,530	329,830	(771,851)	238,508
Conservation Science	270,682	871,575	(801,076)	341,181
Climate Change	307,480	250,130	(283,244)	274,366
Capacity Development	883,837	1,087,169	(1,436,678)	534,328
Fundraising	252,903	-	(138,300)	114,603
Global and Multi-Regional Programmes - Other	213,405	393,140	(487,746)	118,800
	<u>5,495,483</u>	<u>12,101,385</u>	<u>(10,605,969)</u>	<u>6,990,899</u>
Africa				
Preventing Extinctions	82,254	353,371	(123,364)	312,261
Important Bird and Biodiversity Areas	328,561	362,951	(565,634)	125,879
Forests	334,111	1,311,295	(1,108,850)	536,556
Marine	155,951	1,303,791	(1,207,136)	252,606
Capacity Development	414,621	53,221	(366,843)	100,999
Africa – Other	127,944	85,189	(173,860)	39,274
	<u>1,443,442</u>	<u>3,469,818</u>	<u>(3,545,686)</u>	<u>1,367,574</u>
Americas				
Important Bird and Biodiversity Areas	25,655	962,335	(521,249)	466,741
Migratory Birds and Flyways	71,768	825,953	(582,447)	315,274
Americas - Other	8,340	3,682	(5,612)	6,410
	<u>105,762</u>	<u>1,791,969</u>	<u>(1,109,307)</u>	<u>788,424</u>
Asia				
Preventing Extinctions	355,998	246,660	(271,943)	330,715
Important Bird and Biodiversity Areas	118,829	85,693	(90,697)	113,824
Forests	552,478	320,682	(456,086)	417,075
Migratory Birds and Flyways	14,112	804,519	(728,654)	89,976
Conservation Science	822,585	61,124	159,457	1,043,166
Asia – Other	186,714	262,488	(260,906)	188,297
	<u>2,050,716</u>	<u>1,781,166</u>	<u>(1,648,829)</u>	<u>2,183,053</u>
Europe & Central Asia				
Preventing Extinctions	(93,328)	238,620	42,752	188,044
Important Bird and Biodiversity Areas	625,054	442,753	(694,246)	373,562
Marine	146,380	354,260	(328,040)	172,600
Conservation Policy	553,678	2,007,534	(1,523,351)	1,037,860
Europe & Central Asia - Other	(74,027)	437,970	(218,464)	145,479
	<u>1,157,756</u>	<u>3,481,137</u>	<u>(2,721,349)</u>	<u>1,917,544</u>
Middle East				
Migratory Birds and Flyways	71,933	392,794	(354,475)	110,252
Middle East - Other	19,105	110,400	(98,957)	30,548
	<u>91,038</u>	<u>503,194</u>	<u>(453,432)</u>	<u>140,800</u>
Pacific				
Invasive Alien Species	347,819	192,939	(190,215)	350,543
Pacific – Other	80,909	204,813	(125,553)	160,169
	<u>428,728</u>	<u>397,752</u>	<u>(315,768)</u>	<u>510,712</u>
BirdLife total	<u>10,772,925</u>	<u>23,526,421</u>	<u>(20,400,340)</u>	<u>13,899,006</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 12.

Included in the expenditure column are transfers, these relate to unrestricted staff time and overheads being charged to restricted funds.

BirdLife International Trustees' Report and Financial Statements 2020

Notes to the Financial Statements

17 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2020 Total £	Tangible fixed assets £	Investments £	Net current assets £	2019 Total £
Endowment funds								
Helmut Sick Fund	-	175,284	-	175,284	-	168,964	-	168,964
Sumatra Fund	-	252,618	-	252,618	-	243,485	-	243,485
Harapan Fund	-	3,162,735	-	3,162,735	-	3,039,641	-	3,039,641
Restricted funds	-	-	13,899,006	13,899,006	-	-	10,772,925	10,772,925
Unrestricted funds	820,482	481,221	655,864	1,957,567	386,294	136,425	1,385,924	1,908,643
	<u>820,482</u>	<u>4,071,858</u>	<u>14,554,870</u>	<u>19,447,210</u>	<u>386,294</u>	<u>3,588,515</u>	<u>12,158,849</u>	<u>16,133,658</u>

The analysis of net assets between funds for the company would be exactly the same as above, except for;

- Investments, which would show an additional £2, included within the unrestricted funds, for the investment in BirdLife Limited, and
- Net current assets, which would be £2 less, included within the unrestricted funds, for the net amount owed by BirdLife Limited

Notes to the Financial Statements

18 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £619,849 (2019: £532,548). Pension contributions payable to the funds at the year-end were £Nil (2019: £Nil).

19 Indemnity insurance

An indemnity insurance premium amounting to £2,777 (2019: £6,250) was paid for the year. The insurance indemnifies:

- The Trustees or other officers for error or omission committed in good faith in their capacity as Trustees or officers; and
- The charity for loss arising from fraudulent or malicious conduct by Trustees and officers.

20 Reconciliation of changes in resources to net cash flow from operating activities

	2020	2019
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	3,313,551	419,482
Adjustments for:		
Depreciation on tangible fixed assets	40,515	23,980
Losses on disposal of tangible fixed assets	21	2,617
Increase in debtors	(1,985,916)	(742,372)
Decrease in creditors	(403,045)	(187,970)
Gain on investments	(201,431)	(599,954)
Net cash inflow/(outflow) from operating activities	<u>763,695</u>	<u>(1,084,218)</u>

21 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2020	2019
	£	£
Net funds, being cash at bank and in hand, at 1 January	11,425,400	12,446,764
Increase/(Decrease) in cash in the year	<u>7,060</u>	<u>(1,021,364)</u>
Net funds, being cash at bank and in hand, at 31 December	<u>11,432,460</u>	<u>11,425,400</u>

22 Operating lease commitments

BirdLife International has commitments under non-cancellable operating leases for land and buildings as follows:

	2020	2019
	£	£
Commitments expiring within one year	333,527	329,412
Commitments expiring in 2 – 5 years	815,237	516,038
Commitments expiring after 5 years	-	-

Of the above commitments £576,950 (2019: £115,390) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

Notes to the Financial Statements

23 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 24. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Services Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2020, but changed its name on 11 May 2018 to BirdLife Limited. The net assets of BirdLife Limited at the year-end were £2.

24 BirdLife International branches

Stichting BirdLife Europe is a registered entity in the Netherlands. It comprises activities of the Secretariat's European and Central Asia Division, which primarily operates from an office in Belgium. It is controlled by the board of Stichting BirdLife Europe who are employees of BirdLife International.

Ippan Shadan Houjin BirdLife International Asia Division is an association registered in Japan. It is controlled by a Board comprising of staff of BirdLife International. Senior staff are employed by BirdLife International.

BirdLife International (Asia) Limited is a registered company limited by guarantee and a charity in Singapore. The majority of the Board are staff of BirdLife International.

BirdLife International is a registered entity in Kenya. BirdLife International (UK) is a member of the board along with various African BirdLife Partners.

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	2,596	56
Ippan Shadan Houjin BirdLife International Asia Division	1,305	1,574
BirdLife International (Asia) Limited	354	(2,035)
BirdLife International (Kenya)	630	616

25 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation. Its name was changed in 2021 to Friends of BirdLife International Inc.

Yayasan Konservasi Ekosistem Hutan Indonesia (Yayasan) is an Indonesian charitable foundation. Its objectives are in furtherance of conservation of biodiversity in Indonesia. A former Trustee of BirdLife International acts on the board of directors of the organisation.

26 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 46 to 51 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

Contributions from BirdLife Partners

Country/Territory	Partner	2020			2019		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,075	-	2,075	2,086	-	2,086
Australia*	BirdLife Australia	9,851	-	9,851	10,712	6,360	17,072
Austria	BirdLife Austria	3,393	1,624	5,017	3,199	2,663	5,862
Azerbaijan	Azerbaijan Ornithological Society (AOS)	366	-	366	58	-	58
Bahamas	Bahamas National Trust	1,676	-	1,676	1,861	-	1,861
Belarus	Akhova Ptushak Belarusi (APB)	494	-	494	511	-	511
Belgium	Natuurpunt	76,668	844	77,512	79,787	-	79,787
Belgium*	Natagora	17,092	9,099	26,191	16,260	1,604	17,864
Belize	Belize Audubon Society (BAS)	403	-	403	383	-	383
Bhutan	Royal Society for the Protection of Nature (RSPN)	482	-	482	464	-	464
Bolivia	Asociación Civil Armonía (ACA)	378	-	378	393	-	393
Botswana	BirdLife Botswana (BLB)	366	-	366	381	-	381
Brazil	SAVE Brasil	378	-	378	393	-	393
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	1,048	183,253	184,301	948	61,285	62,232
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	377	6,852	7,229	356	-	356
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	455	-	455	-	-	-
Canada	Nature Canada (NC)	2,926	-	2,926	3,090	-	3,090
Canada*	Bird Studies Canada (BSC)	8,787	-	8,787	9,922	31,830	41,751
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	366	-	366	382	-	382
Columbia	Asociación Calidris	389	-	389	395	-	395
Cook Islands	Te Ipukarea Society (TIS)	397	-	397	396	-	396
Croatia	Association BIOM	665	-	665	633	-	633
Cyprus	BirdLife Cyprus	711	894	1,605	673	-	673
Czech Republic	Czech Society for Ornithology (CSO)	3,299	13,067	16,366	3,179	-	3,179
Denmark	Dansk Ornitologisk Forening (DOF)	15,654	3,037	18,691	15,749	9,356	25,106
Dominican Republic	Grupo Jaragua	399	-	399	400	-	400
Ecuador	Aves y Conservación	75	-	75	387	-	387
Egypt	Nature Conservation Egypt (NCE)	415	-	415	377	-	377
Estonia	Eesti Ornitoloogiaühing (EOU)	778	-	778	741	-	741
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	403	-	403	395	-	395
Falkland Islands	Falklands Conservation	388	15,615	16,003	394	-	394
Fiji	Nature Fiji-MareqetiViti	393	-	393	403	-	403
Finland	BirdLife Suomi–Finland	28,917	-	28,917	13,211	-	13,211
France	Ligue pour la Protection des Oiseaux (LPO)	45,532	-	45,532	61,643	-	61,643
French Polynesia	Société d'Ornithologie de Polynésie "Manu"	403	-	403	375	-	375
Georgia	Society for Nature Conservation (SABUKO)	397	-	397	387	-	387
Germany	Nature and Biodiversity Conservation Union (NABU)	74,864	26,543	101,407	78,682	16,357	95,039
Ghana	Ghana Wildlife Society (GWS)	378	-	378	403	-	403
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	388	-	388	394	-	394
Greece	Hellenic Ornithological Society (HOS)	1,334	-	1,334	366	-	366
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,525	33,510	35,035	1,411	23,755	25,166

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2020			2019		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,456	-	5,456	5,219	2,663	7,883
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	939	-	939	897	-	897
India	Bombay Natural History Society (BNHS)	2,958	-	2,958	2,646	-	2,646
Indonesia	Burung Indonesia	397	5,410	5,807	381	-	381
Ireland	BirdWatch Ireland	8,106	-	8,106	8,252	-	8,252
Israel	Society for the Protection of Nature in Israel (SPNI)	-	-	-	9,029	-	9,029
Italy	Lega Italiana Protezione Uccelli (LIPU)	24,750	-	24,750	23,430	-	23,430
Japan	Wild Bird Society of Japan (WBSJ)	1,612	198	1,810	1,548	-	1,548
Jordan*	Royal Society for the Conservation of Nature (RSCN)	366	-	366	374	-	374
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	403	-	403	375	-	375
Kenya	Nature Kenya	462	-	462	501	-	501
Latvia	Latvijas Ornitologijas Biedriba (LOB)	676	-	676	646	-	646
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	403	-	403	375	-	375
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	897	-	897	955	-	955
Lithuania	Lithuanian Ornithological Society (LOD)	1,020	-	1,020	282	-	282
Luxembourg	natur&emwelt a.s.b.l	3,580	-	3,580	3,603	-	3,603
Macedonia	Macedonian Ecological Society	399	-	399	369	-	369
Madagascar	Asity Madagascar	384	-	384	383	-	383
Malawi	Wildlife and Environmental Society of Malawi (WESM)	-	-	-	381	-	381
Malaysia	Malaysian Nature Society (MNS)	1,461	-	1,461	1,435	-	1,435
Malta	BirdLife Malta	3,688	447	4,135	1,806	5,960	7,766
Mauritania	Nature Mauritanie	378	-	378	375	-	375
Mauritius	Mauritian Wildlife Foundation	407	-	407	391	-	391
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	397	-	397	375	1,342	1,717
Morocco	GREPOM/BirdLife Morocco	393	-	393	392	-	392
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	403	-	403	395	-	395
Nepal	Bird Conservation Nepal (BCN)	734	-	734	693	-	693
Netherlands	Vogelbescherming Nederland (VBN)	143,002	131,978	274,980	136,492	91,776	228,268
New Zealand*	Forest and Bird	-	-	-	15,264	-	15,264
Nigeria	Nigerian Conservation Foundation (NCF)	1,279	-	1,279	1,215	389	1,604
Norway	Norsk Ornitologisk Forening (NOF)	8,402	-	8,402	7,873	-	7,873
Palau	Palau Conservation Society (PCS)	356	-	356	362	-	362
Palestine	Palestine Wildlife Society (PWLS)	385	-	385	370	-	370
Panama*	Sociedad Audubon de Panama (PAS)	376	-	376	390	-	390
Paraguay*	Guyra Paraguay (GP)	772	-	772	790	-	790
Philippines	Haribon Foundation (HF)	399	-	399	381	-	381
Poland	Polish Society for the Protection of Birds (OTOP)	961	-	961	941	1,376	2,317

Contributions from BirdLife Partners (continued)

Country/Territory	Partner	2020			2019		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	1,838	-	1,838	1,707	-	1,707
Romania	Romanian Ornithological Society (SOR)	703	-	703	662	-	662
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	405	-	405	385	-	385
Seychelles	Nature Seychelles	-	-	-	387	-	387
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	464	-	464	414	-	414
Singapore*	Nature Society (Singapore)	985	-	985	892	-	892
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	881	-	881	855	-	855
Slovenia	Drustvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	817	-	817	791	-	791
South Africa*	BirdLife South Africa (BLSA)	1,279	-	1,279	1,230	18,013	19,242
Spain	Sociedad Española de Ornitología (SEO)	13,339	741	14,080	12,975	2,238	15,213
Sri Lanka*	Field Ornithology Group of Sri Lanka (FOGSL)	387	-	387	97	-	97
Sweden	Sveriges Ornitologiska Förening (SOF)	20,939	7,485	28,424	21,145	4,439	25,583
Switzerland	Schweizer Vogelschutz (SVS)	64,246	-	64,246	61,712	31,139	92,851
Chinese Taiwan	Chinese Wild Bird Federation (CWBF)	-	-	-	1,220	-	1,220
Thailand	Bird Conservation Society of Thailand (BCST)	366	-	366	381	-	381
Tunisia*	Association Les Amis des Oiseaux (AAO)	406	-	406	389	-	389
Turkey	Doga Dernegi	751	-	751	-	-	-
Uganda*	Nature Uganda (NU)	407	-	407	387	-	387
UK*	Royal Society for the Protection of Birds (RSPB)	292,700	627,466	920,166	435,940	398,248	834,188
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	406	-	406	375	-	375
Uruguay	Aves Uruguay (GUPECA)	378	-	378	378	-	378
USA	American Bird Conservancy (ABC)	5,853	15,135	20,988	1,000	-	1,000
USA*	National Audubon Society	219,799	-	219,799	239,124	11,802	250,926
Zambia	BirdWatch Zambia	403	-	403	395	-	395
Zimbabwe	BirdLife Zimbabwe (BLZ)	403	-	403	390	2,945	3,335
		1,150,041	1,083,198	2,233,239	1,323,992	725,541	2,049,533

*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	956,264
Partner organisations	193,777
Total	1,150,041

Payments to BirdLife Partners		2020	2019
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	348,210	325,125
Australia*	BirdLife Australia	2,855	-
Bhutan	Royal Society for Protection of Nature (RSPN)	4,622	12,954
Bolivia	Asociación Civil Armonía (ACA)	16,315	23,327
Botswana	BirdLife Botswana (BLB)	-	3,219
Brazil	SAVE Brazil	308,492	542,530
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	9,634	18,000
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	6,010	21,214
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	13,540	46,683
Canada*	Bird Studies Canada	-	285
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	-	3,671
Colombia	Asociación Calidris	81,717	149,260
Cook Islands	Te Ipukarea Society (TIS)	-	24,643
Croatia	Association BIOM	120,443	30,880
Cyprus	BirdLife Cyprus	131,438	105,595
Dominican Republic	Grupo Jaragua	1,491	9,753
Ecuador	Aves y Conservación	7,754	8,401
Egypt	Nature Conservation Egypt (NCE)	31,485	137,527
Estonia	Eesti Ornitolooühing (EOS)	-	3,310
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	28,699	90,370
France	Ligue pour La Protection des Oiseaux (LPO)	67,374	87,147
French Polynesia	Société d'Ornithologie de Polynésie "Manu"	85,219	82,522
Georgia	SABUKO - Society for Nature Conservation	132,196	98,185
Germany	Nature and Biodiversity Conservation Union (NABU)	-	1,389
Ghana	Ghana Wildlife Society (GWS)	3,896	4,652
Greece	Hellenic Ornithological Society (HOS)	238,588	164,672
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	31,286	21,224
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	7,634	-
India	Bombay Natural History Society (BNHS)	31,462	48,093
Indonesia	Burung Indonesia	244,871	354,417
Ireland	BirdWatch Ireland	895	-
Italy	Lega Italiana Protezione Uccelli (LIPU)	118,094	100,446
Jordan*	Royal Society for the Conservation of Nature (RSCN)	104,731	169,250
Kenya	Nature Kenya	22,160	56,079
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	111,313	155,512
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	244,205	-
Lithuania	Lithuanian Ornithological Society (LOD)	41,469	41,448
Macedonia	Macedonian Ecological Society (MES)	19,158	41,460
Madagascar	Asity Madagascar	177,625	152,097
Malawi	Wildlife and Environmental Society of Malawi (WESM)	4,071	-
Malaysia	Malaysian Nature Society (MNS)	18,651	190,210
Malta	BirdLife Malta	23,854	55,625
Mauritania	Nature Mauritanie	10,634	16,739
Mauritius	Mauritian Wildlife Foundation	2,544	-
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	6,809	47,860
Morocco	GREPOM/BirdLife Morocco	50,108	44,476
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	61,707	67,532
Nepal	Bird Conservation Nepal	57,708	8,680
Netherlands	Vogelbescherming Nederland (VBN)	-	8,738
New Zealand*	Forest and Bird	13,062	405
Nigeria	Nigerian Conservation Foundation (NCF)	17,818	68,286
Palau	Palau Conservation Society (PCS)	4,920	3,839
Palestine	Palestine Wildlife Society (PWLS)	26,472	18,360
Paraguay*	Guyra Paraguay (GP)	296,276	210,956
Philippines	Haribon Foundation (HF)	443	87,284
Poland	Polish Society for the Protection of Birds (OTOP)	51,538	64,289
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	77,068	252,440
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	21,878	40,910
Sierra Leone	Conservation Society of Sierra Leone (CSSL)	203,761	57,183
Singapore*	Nature Society (Singapore)	2,223	-

Payments to BirdLife Partners (Continued)		2020	2019
Country/Territory	Partner	£	£
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	49,968	59,534
South Africa*	BirdLife South Africa (BLSA)	92,132	60,824
Spain	Sociedad Española de Ornitología (SEO)	169,512	64,703
Sweden	Sveriges Ornitologiska Förening (SOF)	-	1,342
Chinese Taiwan	Chinese Wild Bird Federation	-	8,105
Thailand	Bird Conservation Society of Thailand	5,021	5,634
Tunisia*	Associacion "Les Amis des Oiseaux"	51,476	44,337
Turkey	Doga Dernegi	71,525	46,590
UK*	Royal Society for the Protection of Birds (RSPB)	816,725	503,689
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	1,922	-
Uruguay	Aves Uruguay	30,617	2,322
USA	American Bird Conservancy (ABC)	1,896	8,529
USA*	National Audubon Society	10,808	12,345
Zambia	BirdWatch Zambia	63,471	81,884
Zimbabwe	BirdLife Zimbabwe (BLZ)	15,810	11,935
		5,127,309	5,290,925

*Partner organisations that had representatives on the board of directors of BirdLife International during 2020. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

Notes to the Financial Statements

27 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2019 £
Income and endowments from:					
<i>Donations and legacies</i>					
Partner membership contributions	26	976,881	-	-	976,881
Subscriptions		198,614	-	-	198,614
Other donations and legacies		974,594	1,979,141	-	2,953,735
<i>Other trading activities</i>					
Event income		195,914	992,319	-	1,188,233
Trading activities		17,295	-	-	17,295
Income from investments	4	35,584	3,931	79,934	119,449
<i>Income from charitable activities</i>					
Partner organisations	26	347,111	725,541	-	1,072,652
Governmental institutions		53,229	3,918,888	-	3,972,117
Trusts and foundations		367,669	10,124,986	-	10,492,655
Corporations		-	1,952,155	-	1,952,155
Other income		22,029	21,995	-	44,024
Total income	28	3,188,920	19,718,956	79,934	22,987,810
Resources expended					
Expenditure on raising funds	5	865,976	14,818	31,824	912,618
<i>Expenditure on charitable activities</i>					
Preventing Extinctions	5	159,672	1,808,278	-	1,967,950
Important Bird and Biodiversity		363,242	3,701,582	-	4,064,825
Migratory Birds and Flyways		233,796	3,019,427	-	3,253,223
Marine		107,332	2,918,820	-	3,026,152
Invasive Alien Species		77,442	294,060	-	371,502
Forests		46,726	3,167,532	-	3,214,258
Climate Change		84,841	183,728	-	268,569
Local Engagement & Empowerment		140,918	445,223	-	586,141
Capacity Development		302,058	2,058,637	-	2,360,695
Conservation Science		71,454	954,139	-	1,025,593
Conservation Policy		422,210	1,646,436	-	2,068,646
Total Resources Expended	5	2,875,667	20,212,680	31,824	23,120,171
Net (losses)/gains on investments		-	-	551,844	551,844
Net income/(expenditure) before		313,253	(493,724)	599,954	419,483
Transfers between funds	15	-	179,435	(179,435)	-
Net movement in funds		313,253	(314,289)	420,519	419,483
Total funds brought forward	15	1,595,390	11,087,214	3,031,571	15,714,175
Total funds carried forward		1,908,643	10,772,925	3,452,090	16,133,658

28 Capital commitments

Commitments for capital expenditure at 31 December 2020 not provided for in the accounts was £234,917 (2019 £Nil).

Supporting the work of BirdLife International

Your support is critical to ensure that BirdLife International can continue its work, delivering high impact and long-term conservation for both people and nature. By supporting us, you're part of a worldwide community of people who care about birds and conservation, and you'll be helping to make a real difference. Each donation we receive is wisely invested by BirdLife and our Partners to help create a better world.

Become a member

BirdLife and most of the BirdLife Partner organisations across the world offer membership schemes with varying benefits. This is a great way to both support an organisation and keep up with the work that we do. To learn more about BirdLife International, or your local Partner, please email membership@birdlife.org or telephone +44 (0)1223 747524.

Support an area of work

From our current emergency appeals, to our longer running campaigns, all of our international projects and programmes need donations from individuals, foundations and corporations. Would you like to help?

Please e-mail fundraising@birdlife.org or telephone +44 (0)1223 747524 for more details on where we need support.

More information can also be found online at www.birdlife.org, or by following us on social media

Leave us a gift in your will

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now, you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime. For more information on how to write BirdLife into your will please e-mail legacies@birdlife.org or telephone +44 (0)1223 747524.