



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

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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

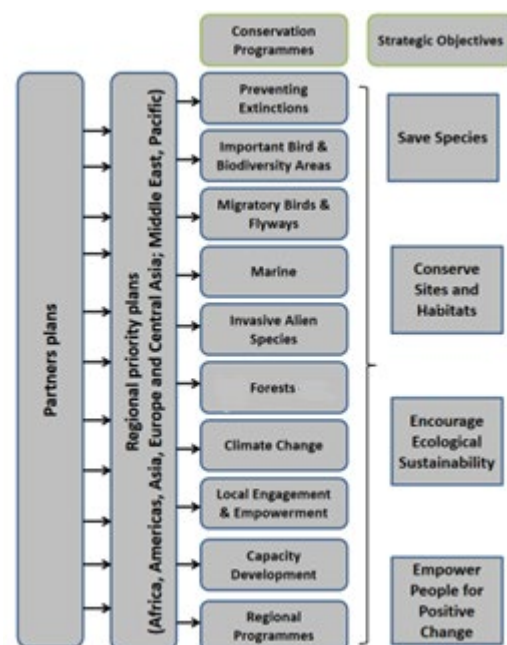
4.3 Strengthen the global BirdLife Partnership

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,
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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.

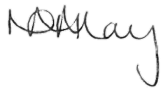
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

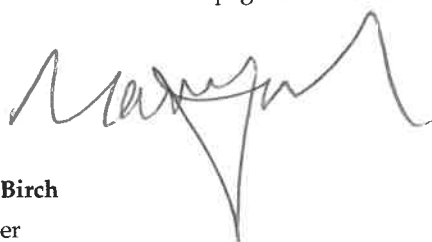
As at 31 December 2021

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
	<hr/> 8,834,866	<hr/> 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
		<hr/>	<hr/>
		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.

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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?

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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.