



**BirdLife International**

(The Secretariat to the BirdLife International Partnership)

The Trustees' Report and the Financial Statements for the year ended  
31 December 2022

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

	Page
Messages from our Chair and CEO	1
<b>Trustees' Report</b>	
Introduction	3
Objectives and Activities	4
<b>Reference &amp; Administrative Information</b>	
Officers, Trustees and Senior Staff	5-7
Offices	7
Principal Professional Advisers	8
Structure, Governance and Management	9-10
<b>Strategic Report</b>	
Achievements and Performance	11-18
Plans for Future Periods	18-21
Financial Review	22-23
Risk and Uncertainty	23-25
Auditors	27
Acknowledgements	28
Independent Auditor's Report	29-31
<b>Financial Statements</b>	
Consolidated Statement of Financial Activities	32
Balance Sheets	33
Consolidated Cash Flow Statement	34
Notes to the Financial Statements	35-60
Supporting the Work of BirdLife International	61

## A message from our Chair



I was really delighted to be elected as Chair of BirdLife International's Global Council during the Global Partnership Meeting and 100th anniversary celebrations held in Cambridge and London in September. This is a very fond return to BirdLife for me as I first joined the International Council for Bird Preservation (ICBP), BirdLife's previous incarnation, in 1986, helping to transform the ICBP into the BirdLife International Partnership and then becoming the CEO from 1996 to 2009.

And what an exciting year to re-join as our global Partners and staff came together for the global partnership meeting, partnership fair and 100th anniversary celebrations.

I was especially pleased to participate in the Partnership's adoption of the new ten-year BirdLife Strategy 2023-2032. Focused on our foundational core of birds, science and our unique partnership model, and implemented through our four pillars of species, sites, systems and society, BirdLife is positioned as never before to tackle the twin crises of biodiversity loss and climate change.

Our worldclass research, global community of national Partners and unique ability to collaborate at local, national and international scales, enables BirdLife to deliver extraordinary impact for the benefit of birds, wider biodiversity and people. Increasingly, we can provide system-wide solutions to unsustainable land-use, habitat destruction and abusive marine and fisheries practices; we have stepped up to the existential challenges all of these forces represent in ways that truly give me hope.

I look forward to working with my colleagues on the Global Council to further strengthen BirdLife's governance and conservation effectiveness in the years ahead.

**Dr Mike Rands**  
**Chair, BirdLife Council**

## A message from our CEO



2022 has truly been a seminal year for the BirdLife Partnership. As Mike mentions, we celebrated our 100th birthday in the course of holding our global partnership meeting along with a partnership fair, a multitude of seminars and workshops and a gala anniversary dinner. The diversity and energy of our global family

has never been so evident.

With a dynamic new 10-year strategy, a new organisational structure and a laser focus on birds, nature and climate, we are truly perched to build on the many successes and innovations we have had over the past 12 months and even 12 years.

Although they are too numerous to comprehensively capture in this brief introduction, let me cite a few so illustrative of our unique approach and capacity.

I was particularly gratified by the establishment of the Luc Hoffmann Flyway Fund (LHFF) with a kick-off \$5 million grant announced by his son Andre at our gala dinner. We launched our multibillion-dollar East Asian Australasian Flyways Initiative with the Asian Development Bank to help preserve and restore its critical sites and species while strengthening climate resilience. We are putting the finishing touches on a similar pan-continental Americas Flyways Initiative with our colleagues at Audubon and the Development Bank of Latin America. The LHFF and these two innovative initiatives bringing together innovative conservation financing with our world class science identifying the critical sites to save for these two important migratory "superhighways" are proof positive of BirdLife's increasing stepped-up, systemic approach to the nature and climate crises we and our birds face.

Our 1 Planet 1 Right campaign, launched in 2020 with our Spanish partners SEO/BirdLife, helped ensure that the universal human right to a healthy planet was recognised by the United Nations General Assembly in a resounding majority with no negative votes. This will strengthen nature protection around the world, and new legal action is already underway by different worldwide stakeholders citing this right as they fight unbridled development and unsustainable practices.

Also on the ground, BirdLife's diverse advances include saving species with more than 726 globally threatened bird species benefiting. We have worked on over 4,000 critical Important Bird & Biodiversity areas around the planet, many located along one of the 9 global flyways we focus on. From our successes in reducing seabird bycatch in many important fisheries by up to 95% to our science leading to the establishment of an enormous and important new Marine Protected Area in the North Atlantic called NACES (North Atlantic Current and Evlanov Sea-Basin) which is the size of France - BirdLife consistently punches above its weight. Our seminal Red List work included two completed updates: with 290 Threatened Species Forum topics discussed on new web platform resulting in 271 decisions and 670 updated assessments published or approved for publication by IUCN. Our State of the World's Birds report provided critical context and background to these updates.

And at 2022's two important COPs, (The Conference of the Parties on Climate and Biodiversity), our important collaborations and science led to the Climate COP embracing and citing nature protection and restoration as an essential element in the fight against climate change, and likewise the Nature COP setting ambitious targets, including recognition of the links between climate and nature. These were ground-breaking advances.

As I said, this is but a thumbnail of the achievements and work accomplished over 2022. From strengthening ourselves through a new ERP (enterprise resource planning) system and a new 5-year business plan, to mobilising over \$5 million to strengthen our global partners, we are more robust and ambitious than ever before.

Our core BirdLife teams and our extraordinary partners have worked tirelessly and urgently with sometimes limited resources to meet the existential crises of our time and it has been a privilege to help lead their efforts.

Post my departure as CEO, I look forward to continuing to support BirdLife in the future through collaboration with Conservation International

**Patricia Zurita**  
**CEO**

# Trustees' Report

## Introduction

### Trustees' Report and Financial Statements

The Trustees present their Report and the Financial Statements, together with the Auditor's Report, for the year ended 31 December 2022 for BirdLife International (the Secretariat to the BirdLife International Partnership).

BirdLife International is a UK registered charity and company that in itself is only one component of a group of independent organisations working in 115 countries and territories around the world. This Report and the Financial Statements reflect the activities of the Secretariat, but do not report on the full activities of the BirdLife International Partners, who are the members of the company. However, to understand better what the Secretariat is and what it does, it is necessary to outline the purpose and work of the Partnership. The Trustees' Report sets out the main elements of the Partnership's strategy and then describes the Secretariat in more detail.

### The BirdLife International Partnership

BirdLife International is the world's largest nature conservation partnership. Together we are 119 BirdLife Partners worldwide (as at the end of 2022).

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

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

### Why does BirdLife exist?

**BirdLife's Vision** is to see a world where nature and people live in greater harmony, more equitably and sustainably.

**BirdLife's Mission** is to conserve birds, their habitats and global biodiversity, working with people towards sustainability in the use of natural resources.

### How does the Partnership work?

Three strands run through all BirdLife's work: partnership, science and action.

BirdLife itself is a unique Partnership of national, membership-based conservation organisations in 115 countries and territories across the world.

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

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

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

### BirdLife's unique structure

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

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

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

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

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

## Objectives and Activities

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

### BirdLife's Strategy 2013-2022

BirdLife's Strategy has four pillars – Save Species, Conserve Sites and Habitats, Encourage Ecological Sustainability and Empower People for Positive Change – which taken together constitute BirdLife's approach to conservation.

Each strategic pillar comprises two to three strategic objectives. The Strategy directly supports the commitment of the world's governments to take urgent and effective action to halt the loss of biodiversity, and to deliver on the 20 Aichi biodiversity targets.

### BirdLife's Strategic Objectives in Summary

Pillar 1 – Save Species

1.1 Prevent extinctions

1.2 Keep common birds common

Pillar 2 – Conserve Sites and Habitats

2.1 Identify, conserve, restore and monitor the sites and habitats important for birds and other biodiversity

2.2 Promote resilient ecological networks

Pillar 3 – Encourage Ecological Sustainability

3.1 Demonstrate and advocate nature's values

3.2 Promote policies that support sustainability

Pillar 4 – Empower People for Positive Change

4.1 Catalyse support for nature

4.2 Promote local conservation action

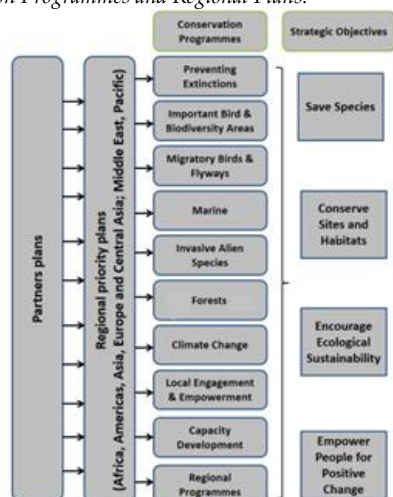
4.3 Strengthen the global BirdLife Partnership

## Conservation Programmes to deliver the Strategy

The Strategy is translated into action through a set of BirdLife Global and Region-specific Conservation Programmes.

Nine Global Conservation Programmes have been developed since the adoption of the last strategy and are in place for the period 2013-2022.

The diagram below shows the relationship between the BirdLife Strategy, Conservation Programmes and Regional Plans.



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

Over the past 10 years the BirdLife Partnership has worked to the strategy agreed by the Partnership in 2013, we have protected species, conserved sites and habitats, pushed for environmental sustainability and worked with people towards our vision of a "world rich in biodiversity with people and nature living in harmony, equitably and sustainably". Progress was reported on in 2016 through Making a Difference 1 and again in 2018 at the BirdLife Global Partnership Meeting.

Making a Difference 2 published for our 100th anniversary celebrations, reports back on some of our remarkable achievements over the past decade. These include overarching achievements in science and policy, our success in saving species from extinction and important sites under threat, our progress in the marine realm and for forests, and the progress we have made as a Partnership in building a grassroots civil society movement with independent local legitimacy across the world.

As the world lurches from one environmental crisis to another, and the challenges seem undiminished, we are sure readers of this report will find it heartening to see the differences BirdLife has made, which are just a fraction of the achievements over the past decade that we can be proud of. The full document can be found on our website.

The Global and Region-specific Conservation Programmes are a planning, communications and fundraising tool. They are not intended to cover all of BirdLife's work comprehensively. Thus, additional activities will be identified and undertaken regionally and globally to ensure effective delivery of the BirdLife Strategy.

The new strategy covering 2023 to 2033 was formally adopted at the Global Partnership meeting in September 2022. It includes four strategic pillars (Species, Sites, Systems and Society), each with their own goal and set of objectives, as well as three foundations (Birds, Science and Partnership).

The Secretariat has decided to organise its resources (people and money) around six conservation programmes (Preventing Extinctions, Forests, Flyways, Marine, Agriculture and Climate Change), seven functional plans (linked to the foundations / pillars of the Strategy - Science, Network and Capacity Development, Policy, Financing Nature, Business and Biodiversity, Communications and Fundraising) all supported by a Business Plan.

## Reference and Administrative Information

### Officers, Trustees and Senior Staff

#### Honorary Officers [For the Partnership and Secretariat]

##### Honorary President

*Her Imperial Highness Princess Takamado of Japan*

##### Honorary President Emeritus

*Her Majesty Noor al-Hussein Queen Dowager of Jordan*

##### Honorary Vice Presidents

*Baroness Young of Old Scone (UK)*

*Gerard A Bertrand (USA)*

*Anastasios P Leventis (UK)*

*Benjamin Olewine IV (USA)*

*Jane Fenton (UK)*

#### BirdLife Council Members and Trustees

The Council members of the BirdLife International Partnership act as the Trustees of the Secretariat (BirdLife International the charity) and as Directors of BirdLife International, a UK company limited by guarantee. The following people served in the capacity of Trustee and Director during 2022 and up to the date of signing of these financial statements:

##### Current Council Members and Trustees

###### Chair:

*Dr Mike Rands (UK) (appointed Sep 2022)*

###### Treasurer:

*Martin Birch (UK) (appointed May 2022)*

##### Other Council Members:

###### Africa

*Khadija Bourass (Morocco) (appointed Sep 2022)*

*Sheku Kamara (Sierra Leone) (appointed Sep 2022)*

*Dr. Vikash Tatayah (Mauritius) (appointed Sep 2022)*

###### Asia

*Dian Agista (Indonesia) (appointed Sep 2022)*

*Ishana Thapa (Nepal) (appointed Sep 2022)*

###### Americas

*Andrew Couturier (Canada)*

*Amanda Acosta (Belize)*

*Rodrigo. W. Soria-Auza (Bolivia) (appointed Sep 2022)*

###### Europe & Central Asia

*Lieven De Schamphelaere (Belgium) (appointed Sep 2022)*

*Kjetil Aadne Solbakken (Norway) (appointed Sep 2022)*

*Mika Asikainen (Finland) (appointed Dec 2022)*

###### Middle East

*Fadi Naim Naser (Jordan) (appointed Sep 2022)*

*Imad F. Atrash (State of Palestine) (appointed Dec 2022)*

###### Pacific

*Nunia Thomas (Fiji) (appointed Sep 2022)*

*Samantha Vine (Australia) (appointed Sep 2022)*

##### Co-opted members

*Alfred Chandler III (USA)*

*Beccy Speight (UK)*

*John Gregory (UK) (appointed Dec 2022)*

*Christie Constantine (USA) (appointed Dec 2022)*

**Previous Council Members and Trustees**

**Chair**

*Bráulio Ferreira De Souza Dias (Brazil) (resigned Sep 2022)*

**Africa**

*Muhtari Aminu-Kano (Nigeria) (resigned Sep 2022)*

*Achilles Byaruhanga (Uganda) (resigned Sep 2022)*

*Claudia Feltrup-Azafzaf (Tunisia) (resigned Sep 2022)*

**Americas**

*Rosabel Miro (Panama) (resigned Sep 2022)*

**Middle East**

*Assad Adel Serhal (Lebanon) (resigned Sep 2022)*

**Secretary** (non-voting member of Council)

*Patricia Zurita (CEO) (resigned Sep 2022)*

**Asia**

*Sarath Kotagama (Sri Lanka) (resigned Sep 2022)*

*Shawn Lum (Singapore) (resigned Sep 2022)*

**Europe & Central Asia**

*Gergő Halmos (Hungary) (resigned Sep 2022)*

*Vera Voronova (Kazakhstan) (resigned Sep 2022)*

*Philippe Funcken (Belgium) (resigned Sep 2022)*

**Pacific**

*Kevin Hague (New Zealand) (resigned Sep 2022)*

*Paul Sullivan (Australia) (resigned Sep 2022)*

**Co-opted members**

*Mike Clarke (UK) (resigned Sep 2022)*

*Simon Rye (Norway) (resigned Jul 2023)*

**BirdLife Advisory Group**

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

**Chair:**

*John Adams (co-chair)*

*Piyush Gupta (co-chair)*

**Other Advisory Group Members:**

*Geoff Ball*

*Nathalie Boulle*

*Nick Butcher*

*Alfred Chandler III*

*Christie Constantine*

*Gonzalo Saenz de Miera*

*Sean Dennis*

*Scott Dresser*

*Peter Eerdmans*

*Joe Ellis*

*Dale Forbes*

*John Gregory*

*Pamela Isdell*

*James Kushlan*

*Tasso Leventis*

*Michael Mavrovouniotis (joined Feb 2022)*

*H.E. Majid Al Mansouri*

*Hector Morales*

*Ben Olewine*

*Susan Orr*

*Adam Riley*

*Deborah Rivel*

*Mahima Sukhdev*

*Barry Sullivan*

*Terry Townshend*

*Kurt Vogt*

*Barbara Young*



## Senior Management of the Secretariat

### *Chief Executive:*

*Patricia Zurita (resigned Jul 2023)*

### *Interim Chief Executive:*

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

### *Global Directors:*

*Chief Operating Officer: Helen Bull*

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

*Science, Policy & Information: Melanie Heath (resigned Oct 2022)*

*Partnership, Capacity Development & Regions: Julius Arinaitwe (resigned Dec 2022)*

*Chief Development Officer: E.J. McAdams*

*Conservation: Richard Grimmett*

*Communications: Christopher Sands*

*Chief Scientist: Stuart Butchart*

### *Regional Directors:*

*Africa: Paul Kariuki Nding'ang'a*

*Americas: Ian Davidson*

*Asia: Vinayagan Dharmarajah*

*Middle East: Ibrahim Khader*

*Pacific: Margaret West*

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

*Representative Director of Tokyo Office: Keiko Suzue*

## Secretariat Offices

### *Global Partnership Secretariat and Registered Office:*

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

*Office of the Honorary President:*  
BirdLife International Tokyo  
Unizo Kakigara-cho Kitajima Bldg. 1F, 1-13-1 Nihonbashi  
Kakigara-cho, Chuo-ku,  
Tokyo 103-0014, Japan

### *Regional Partnership Secretariat Offices:*

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

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

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

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

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

Pacific Partnership Secretariat  
10 MacGregor Road  
Suva, Fiji

## Principal Professional Advisers

### Principal Bankers & Investment Managers

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

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

### Principal Solicitors

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

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

### Registered Auditors

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

### Principal Pension Advisors

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

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

## The BirdLife International Secretariat

### Structure, Governance and Management

#### BirdLife International structure

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

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

#### Governance

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

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

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

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

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

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

During the year, BirdLife reviewed its Business Model as part of the preparation of a Secretariat Business Plan which documents how we aim to implement BirdLife's 2023 - 2027 Strategy.

The Secretariat's Business Plan's primary focus is on BirdLife's Secretariat's 5-year priorities through 2023-2027 and is internal to the Secretariat. The Business Plan sets secretariat priorities, covering the Partner network, our finances, fundraising ambition, marketing and communications and wellbeing of staff and volunteers. It sets out the Secretariat's ambition, but it is funding dependent. Going forward, the Business Plan will be used by the Global Leadership Team to measure progress against these five priorities, and will re-visit the plan annually to assess whether we are meeting them and report to Council accordingly.

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

Policies continue to be reviewed on a rolling basis and brought to Council for approval. Recent examples include a revised Financial Crime Policy, and a Diversity Equity & Inclusion Policy. Policies still to be introduced include procurement, sustainability, conflicts of interest, and registers for gifts/hospitality and Trustees' interests.

The Secretariat has also set up a safeguarding team with its UK Partner to review the safeguarding policies, principles and practices and to develop further BirdLife International and its Partners' practices and standards of behaviour in this area.

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

Additional steps were also taken to support communication of information between the Trustees, including preparation of highlights reports on Council meetings in three languages, English, French and Spanish.

#### Trustees

The Trustees who served during the year are shown on pages 5 and 6.

#### Management

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

### **Pay and remuneration**

BirdLife International's pay philosophy is to be fair and sustainable. In order to attract and retain high calibre people, our aim is to set remuneration at a level which reflects local external markets, whilst maintaining a consistency of approach across geographic teams. Council is responsible for determining the Chief Executive's remuneration. Remuneration for the Management Team is determined and reviewed by the Chief Executive and Director of Human Resources. Remuneration for all other staff is determined by the Chief Executive, Human Resources and the Management Team. BirdLife undertakes an annual pay review, taking account of inflation, affordability, organisational performance and external benchmarking. The Secretariat have initiated a fair pay project to further strengthen its pay policy. The first stage is job evaluation and development of pay bands; identifying internal disparities along with an initial benchmarking followed by the development of a road map to address any gaps.

### **Trustees' responsibilities**

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

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

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

The Trustees are also responsible for ensuring that adequate arrangements are in place to manage risk and uncertainty as expanded further on pages 23-25. The Trustees confirm that they have paid due regard to the guidance contained in the Charity Commission's general guidance on public benefit when setting the charity's objectives and planning its activities. This report explains the Charity's activities and demonstrates how they contribute to the Charity's purposes and provide public benefit.

## Strategic Report

### Achievements and Performance

#### 2022 Programme Highlights

The BirdLife Secretariat work plan for 2022 was approved by the BirdLife Council at its 74<sup>th</sup> Meeting (December 2021). The work was organised in accordance with each of the nine global programmes and one regional programme (Agriculture, in Europe) in the BirdLife International Strategy, plus a small number of high-level overarching initiatives to deliver further on the sustainability pillar in the strategy. The following presents the main achievements in 2022 as presented to the BirdLife Council at its 78<sup>th</sup> Meeting (June 2023).



#### Preventing Extinctions

Two Red List updates were completed: 290 Threatened Species Forum topics discussed on new web platform resulting in 271 decisions; 670 updated assessments published or approved for publication by IUCN on Red List.

Surveys of the availability of non-steroidal anti-inflammatory drugs (NSAID), some of which are lethal to vultures (and known to be responsible for the rapid declines in South Asia) were completed in SE Asia completed, finding toxic drugs widely available in Myanmar but not Cambodia; guidance provided on future NSAID surveys and advocacy. New Vulture Support Groups and Vulture Safe Zones (now covering 1 million ha) created in East and southern Africa, and two traders arrested in Guinea Bissau for selling vulture body parts.

Revised Decisions adopted by Convention on International Trade in Endangered Species (CITES) Conference of Parties (COP), attended by BirdLife with coordinated advocacy, side-events and interventions, regarding West African Vultures (trade in body parts) and songbirds worldwide (for cagebird trade), and used to promote implementation and justify new projects in Africa and SE Asia. International trade in White-rumped Shama strictly regulated and in Straw-headed Bulbul banned, through amendments to CITES appendices.

The Wildlife Comeback report (a collaboration between Rewilding Europe, the European Bird Census Council, ZSL and BirdLife International) showed that despite the wider picture of decline in biodiversity across all taxa in Europe, some species are bucking the trend and bouncing back (including European Bison, Dalmatian Pelican, Black Stork and Griffon Vulture). With an understanding of the main reasons for their recovery, the keys to future successes become clear: improved species protection, habitat protection and restoration, conservation action over many years all underpinned by sound laws, long-term funding and brilliant people.

Middelpunt Nature Reserve (South Africa) declared for White-winged Flufftail, with progress towards protection of neighbouring areas, and new project proposed to advance this. Moroccan Northern Bald Ibis population increase continued since 2018 downlisting, with record 175 pairs in 2022.

Patrolling shows zero poaching of Helmeted Hornbills at 'safe havens' in Malaysia, Thailand and Myanmar, and hornbill needs incorporated in site management plans. Important stopover site for Sociable Lapwing protected in Uzbekistan.

New projects: on Sangihe, Indonesia, with new records and population estimates (c. 100 or less) for four Critically Endangered species, advancing forest restoration and initial review of the proposed gold mining showing strong community organisation against this threat; for Citron-crested Cockatoo in Indonesia; for Helmeted Hornbill in Sumatra, Sarawak, Peninsular Malaysia and Sabah, and addressing demand for hornbill products in Hong Kong; for grassland and riverine birds in India (upstream dam discharges threatening skimmer nests stopped by urgent BNHS – BirdLife in India - intervention); for Blue-eyed Ground-dove in Central Brazil; tackling vulture poisoning across Mara-Serengeti Landscape in Kenya/Tanzania (Darwin Initiative); and identifying 'lost' bird species and promoting searches for them.



#### Important Bird and Biodiversity Areas (IBAs)

Implementation of the project "Key Biodiversity Areas – establishing a blueprint for 30x30" funded by the Bezos Earth Fund has progressed during this period. KBA National Coordination Groups have been established in six of the seven project countries in Andes and Congo Basin with representatives of 83 organizations, including governments. KBA training workshops were held in all seven countries where more than 200 experts participated. New KBA Regional Focal Points were appointed in Latin America and Francophone Africa, whose role is to support the national KBA processes. A KBA Training Officer started in August in the KBA Secretariat in Cambridge. French and Spanish versions of the KBA Guidelines, the KBA Proposal Process Guidelines and the online KBA training course have been completed.

The project "Implementing Alliance for Zero Extinction (AZE) Site Conservation and Preventing Global Extinctions" has started with two inception meetings organized for the implementing organizations in the four project countries.

BirdLife is part of a consortium which was successful in securing €10m as part of Horizon Europe to help Member States identify, protect and manage an ecologically coherent network of terrestrial protected areas covering 30% of EU territory with a third of these as strict protected areas. Project implementation has started.

The Africa Secretariat and a number African Partners became part of the first 100 projects to be funded under the TerraFund for AFR100, a financing facility led by World Resources Institute. The

fund will support restoration in Cote d'Ivoire, Ethiopia, Nigeria, and Rwanda, aimed at reversing land degradation and deforestation to fight climate change, boosting food security, and helping rural communities thrive. BirdLife is leading the project in Rwanda and supported the application in Cote d'Ivoire.

Funding secured from Mandai Nature and Full Circle Foundation for Sarus Crane conservation projects at Boeung Prek Lapouv and Anlung Pring, two IBAs in Danger in Cambodia

The Altyn Dala Initiative in Kazakhstan led by ACBK (BirdLife in Kazakhstan), supported by RSPB (BirdLife in the UK) and others was selected by the United Nations as one of ten mega sea/landscape-scale projects out of >150 nominees as World Restoration Flagships.



## **Migratory Birds and Flyways**

### **Coastal wetlands.**

BirdLife is co-coordinator of World Coastal Forum Establishment Group (WCFEG), leading on the scope, vision and programme of work for the World Coastal Forum (WCF) ahead of its formal launch in November 2022. Montijo Airport planning and Iceland afforestation project are reported as Case files to the Bern Convention. Good progress with development of pre-proposal for the German Climate Initiative (IKI) on climate resilient coastal wetlands in the East Atlantic Flyway. BirdLife's assignment for the Asia Development Bank Regional Flyway Initiative (RFI) advancing well with key sites identified and consultations with governments initiated.

### **Energy infrastructure.**

As reported above, AVISTEP, featuring India, Nepal, Thailand and Vietnam, was launched and discussions are underway to expand across Asia, Africa and Americas. A regional energy event in Egypt to celebrate the achievements of the Migratory Soaring Birds project to reduce risks of energy infrastructure to migratory birds was well attended by government, energy companies and civil society. 250 high-risk pylons in Jordan were insulated with an immediate drop in bird mortality. Materials purchased for insulation of another 750 high-risk pylons in Jordan and Saudi Arabia. A new study commissioned by our German Partner NABU, provided an overview of the many solutions available to protect birds from getting electrocuted by, and colliding with, powerlines across Europe.

### **Landbirds.**

At present 613 producers participate in the Southern Cone Grassland Alliance, incorporating nature conservation into the management of nearly 860,000 ha. Pilot projects to estimate initial soil carbon contents launched in Brazil, Paraguay, Uruguay and Argentina. Conservation Investment Plans (CIS) progressing for terrestrial migratory birds in the Ecuadorian Choco and the Caribbean Slope.

### **Illegal Killing of Birds (IKB).**

€5.2 million was secured for a 'third phase' of Safe Flyways IKB in the Mediterranean. Another €250k was secured for strategic learning from the IKB experience in the Mediterranean region.

Several new grants to Mediterranean Partners secured, including from NABU (BirdLife in Germany), BirdLife Finland, VBN (BirdLife in the Netherlands), as well as the CMS.

### **Central Asian Flyway (CAF).**

BirdLife is leading on a situation analysis of migratory birds in the Central Asian Flyway as part of the development of a CMS framework. The situation analysis will identify priority conservation actions for migratory birds and will be presented to the CMS COP 14 in October 2023.

### **Funding.**

US\$ 10 Million secured from the MAVA Foundation to establish the Luc Hoffmann Flyway Fund.



## **Marine**

The Marine Science team published a novel technique to identify the risk to the Wandering Albatross in the South Atlantic. GPS loggers provided the position of birds at-sea associated with surrounding vessels thanks to radar detecting technology. The use of immersion loggers attached to Wandering Albatrosses from South Georgia enabled the team to match bird and vessel activity, drawing new insights into how vulnerable seabirds interact with high-risk fleets.

The Marine Programme launched a series of animations on the threats facing seabirds, as well as the simple and effective solutions that are available. This was coordinated to coincide with World Albatross Day and brilliantly showcased via BirdLife and RSPB social media accounts. Additional attention and dissemination was achieved through presentations at international conferences including the UN Oceans Conference, the International Seabird Group Conference and at the BirdLife World Congress.

The Albatross Task Force teams in South America and southern Africa have successfully demonstrated the importance of adopting electronic monitoring systems on fishing vessels in priority fleets. The use of cameras on trawl vessels in Argentina has resulted in soaring levels of compliance with regulations that require the use of bird-scaring lines. Official data indicate compliance levels reaching over 85%. In South Africa trial video footage is also being collected to inform development of artificial intelligence systems and in Chile vessels are being outfitted with cameras in line with new regulations.

The MAVA-funded projects in West Africa are coming toward successful completion, with new funding secured for the continuation of high priority projects in the region. This establishes a legacy for the investment in the region that has provided high levels of capacity building, delivered critical research that informed where to focus our next steps and developed strong partnerships in government and civil society.

Our European and Central Asia team has developed marine spatial planning guidance for improved, robust and timely processes. The team has identified ten recommendations to

facilitate European climate, energy and biodiversity targets and led a case study on data monitoring for nature-friendly offshore wind.



## Invasive Alien Species

### Island Restoration

A trial assessing the feasibility of drone technology for rat eradication, confirmed this is unlikely to succeed because of (current) autonomous flight limitations in complex, high relief, and remote terrain inhibiting access/bait application. Consequently, the operations scheduled for 2022 for the 3 Rapa islets and 3 Marquesas islets in French Polynesia have been (further) postponed. Alternative capability has been identified in the form of a micro-copter (and potentially helicopter services); trials have confirmed the micro-copter capability and preparations are underway to implement these operations in 2023.

In May the Te Ipukarea Society successfully led an operation to eradicate rats from the remaining infested islet on Suvarrow (Cook Islands).

Research is underway to determine the reasons for failure of the attempt to eradicate mice from Gough (UK Overseas Territory in the Atlantic) which will be vital to inform this and similar projects.

Two projects have commenced on Rennell Island Solomon Islands addressing landscape scale rat control in protecting the Islands endemic birds (and other biodiversity), safeguarding crops and other local livelihoods and increasing climate resilience.

### Programme Development

The Secretariat of the Pacific Regional Environment Programme has provided financing for the eradication of rats from priority Phoenix Petrel and Polynesian Storm Petrel islets within the Kiritimati lagoon (Kiribati). BirdLife will lead the operation together with the Ministry of Environment from late 2022.

An IUCN-led GEF project with the Kiribati government, which is under development, includes an operation to recover a critical Phoenix Petrel population by eradicating rats from Enderbury Island, and establish biosecurity. Implementation would commence in 2024.

A large-scale regional project has been developed with the Kiwa Initiative (French Development Agency administered) which will address invasive species at priority sites as a NbS, delivering biodiversity, livelihood and climate resilience outcomes. The project will be implemented with BirdLife Partners in Fiji, French Polynesia, and Palau, and the Samoa Conservation Society. The project is expected to commence from the first half of 2023.



## Forests

### Landscape Sustainable Finance Accelerator

An Accelerator grant for 2022-2023 approved by the Hempel Foundation. New phase has been designed and launched with a call for proposals from BirdLife Partners for seed funding. Seed funding has been provided to 8 BirdLife Partners who are piloting and developing projects on carbon finance, forest friendly enterprises and payment for ecosystem services. An in-person training workshop was held with BirdLife Partners in September during the BirdLife Congress.

### Forest carbon

A Forest Carbon Portfolio has been developed including 21 Partner sites. Discussions are ongoing with potential donors and technical partners to develop projects. BirdLife is currently developing forest carbon projects with Partners in Cambodia and Madagascar and supporting scoping studies in Kenya, Fiji, Colombia and Paraguay.

### Forest restoration and connectivity

The Trillion Trees Impact report for 2021 was published including highlights of targets and progress towards restoration objectives. An investor guide for restoration was designed and published online and a white paper was published on the 'true cost of restoration' (informed by ongoing forest restoration projects). These aim to help better inform those who want to pay for restoration to think beyond price per tree or number of trees in the ground. Ongoing grants this year have been provided to Partners in Kenya, Uganda, Brazil and Bolivia for forest restoration through funding raised with Trillion Trees; a concept note was also developed for Madagascar but is pending endorsement by the Government.

There was further development and update of BirdLife 'Forest Landscape restoration portfolio' of sites to support and raise funding through the established Reforest Fund. As noted above, there was also an update of BirdLife's principles and practice for nature restoration, which was shared in a UN Decade on Ecosystem Restoration Learning Session in September.

### Addressing forest loss drivers

BirdLife has continued to support Partners in Argentina and Paraguay to promote forest friendly Yerba Matte production through certification (Argentina) and commercial businesses (Paraguay). BirdLife has continued to pilot sustainable rubber production in Harapan Indonesia in collaboration with BMW-Parelli and have carried out a living income survey which aims to ensure fair prices paid to farmers for sustainable farming.

Continuation of the EU-funded Forest Governance project including gathering the lessons learned from the project and sustainability.

BirdLife has been at the fore front of efforts to reform EU bioenergy policies that are driving deforestation and forest degradation all around the globe.



### Flagship forest landscape initiatives

**Tsitongambarika (TGBK)– Madagascar:** A first phase of a REDD+ feasibility was completed and discussions with government to establish project are ongoing. BirdLife is continuing to support park management of TGBK through grant funding. **Greater Gola - Liberia, Sierra Leone:** Sierra Leone's Gola Rainforest National Park REDD+ continues to generate revenues, Liberia REDD+ pre-feasibility study to be launched soon; sustainable financing plan for the landscape completed and being implemented. **Sao Tome & Principe:** Sustainable financing plan for protected areas validated and being implemented. Management plan for Sao Tome Natural Park finalised and validated nationally in June and endorsed by the Government in August; in Sao Tome island, a decree-law to recognize identified 21 High Conservation Value (HCVAs) as special reserves was finalised in September. **Hutan Harapan, Indonesia:** Ongoing support to site management to develop sustainable funding mechanisms while providing livelihood opportunities for communities. Current initiatives include Vanilla and Rubber. Project design is underway in collaboration with Cambridge University to use drones to monitor forest change. **Lomphat Wildlife Sanctuary – Cambodia:** BirdLife is currently supporting the development of a REDD+ project with NatureLife. The project has been approved by the government and listed by Verra (carbon credit certification). Co-funding has been secured from USAID and negotiations are ongoing to secure \$3.5M to kickstart implementation. **Atlantic Forest – Argentina, Brazil and Paraguay:** Second phase to design and secure funding from Jensen, Hempel, and Starling Bank (through Trillion Trees) is ongoing.



### Climate Change

#### Nature-based Solutions (NbS)

With a nature-based solutions (NbS) definition adopted at the 5th Session of the UN Environment Assembly, BirdLife and BirdLife Partners continued to advocate to have this definition and clear targets reflected across the different MEAs, including in the CBD and UNFCCC COPs. Key asks to incorporate NbS were developed through the BirdLife Partnership and amplified by coalitions such as Nature4Climate. Advocacy was successful with NbS included across Ramsar, UNFCCC, and CBD conventions final decisions. BirdLife coordinated and co-hosted the CAN International Festival of Ideas workshop on 'Aligning CBD COP15- UNFCCC COP27 outcomes to enhance climate, biodiversity and rights ambition', with speakers from RSPB and SEO and over 100 participants registered from across the globe discussing NbS and opportunities to increase integration between the CBD and UNFCCC. We also co-hosted an event on 'Money where it matters for nature and climate actions: innovative solutions and learnings from practice' with IIED and Flora and Fauna International in celebration of New York Climate Week, September 2022. Key asks to incorporate nature-based solutions were developed through the BirdLife Partnership to take to UNFCCC SB56 and COP27, amplified by Nature4Climate Coalition. Continued advocacy on EU's climate and restoration legislation in relation to the role of NbS in agriculture, forests and land use.

With Partners, BirdLife International has undertaken natural capital pre-feasibility assessments for NbS projects on selected corporate landholdings in South Africa, Madagascar and Guinea.

#### Renewable Energy

BirdLife has continued to coordinate the Convention on Migratory Species (CMS) Energy Task Force (ETF), with the 6th Meeting of CMS ETF held in February with Birdlife Partners from Egypt, Greece and Jordan attending. A new contract between the CMS and BirdLife International was signed in June, which is operational until end of 2024. Side events were held relating to the climate-biodiversity-energy nexus organised as part of Middle East and North Africa Climate Week, UNFCCC SB56, UNFCCC COP27, and several other industry conferences throughout 2022, such as:

- The China Biodiversity Conservation and Green Development Foundation Dialogue on Biodiversity Friendly Renewable Energy webinar series
- Conference on Wind Energy and Wildlife Impacts
- Birds and Energy Conference, Lebanon
- Safe Flyways and Energy Conference.

A major capacity building multi-day workshop was held to develop Guidance on 'Mediterranean +' BirdLife Partners on powerlines and migratory birds, contributing to the delivery of the Migratory Soaring Birds project. Other capacity building webinars were held on offshore wind and key issues in the Americas.

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

#### Multilateral Environmental Agreements

Advocated for NbS and safeguards through international policy processes, including UNFCCC, CBD and Ramsar, and with international financial institutions, such as the Asian Development Bank and through the African Development Bank safeguards consultation on climate change and nature.

Building capacity and provided support to Partners and regional staff (with a focus on those in the Middle East, Africa and the Pacific) to advocate for inclusion of NbS within Nationally Determined Contributions (NDCs), with a focus on NDC implementation and ambition; harmonisation and synergies between CBD and UNFCCC, including supporting Partners and regional staff attending the UNFCCC Middle East and North Africa and African Regional Climate Week.

We hold leadership roles within environmental NGO coalitions to help advance BirdLife climate policy agenda and increase visibility, such as actively participating in Nature4Climate and the Climate Action Network (CAN).



### Climate Change Impacts

Papers published on evidence that conservation interventions can benefit species impacted by climate change (Bowgen et al., 2022), and on climate change adaptation of Critical Sites in the Africa-Eurasian waterbird flyways (Breiner et al., 2022). PhD students at universities in Rome and Durham both submitted their theses on climate change impacts on birds and are preparing publications.

Through the Afrievolve project funded by the German Government, NABU (BirdLife in Germany) is supporting six BirdLife partners (Nature Kenya, Nature Tanzania, Nature Uganda, SOS Forests, Ghana Wildlife Society and NATURAMA) in organizational development, but also through pilot climate resilient agriculture projects that are helping to restore degraded land and reduce pressure on nearby protected areas.



### Local Engagement & Empowerment (LEEP)

#### Conservation and rights

Efforts are ongoing to support mainstreaming of BirdLife socio-cultural safeguard policies and positions (positions on Conservation and Human Rights, Conservation and Gender, Working with Indigenous Peoples in Conservation) into BirdLife conservation projects. Support and training has been provided to Partners and secretariat teams to address social and rights issues. Initial contributions to the development of a new strategy for the Conservation Initiative for Human Rights group have been made, a process led by Conservation International.

#### Local Conservation Groups (LCGs)

Two LCG case studies outlining work from the Asia-Pacific Forest Governance project (one on citizen science monitoring with indigenous peoples and local communities to input into forest management policy frameworks (with Haribon, Philippines) and another on participatory biodiversity planning (Burung Indonesia)) have been written, and shared on 'Hatch', BirdLife's internal communications platform, and via a LCG community of practice webinar. An additional webinar led by Haribon discussed experiences of Free, Prior Informed Consent (FPIC) processes with Indigenous groups in the Philippines.

African LCG/Site Support Group (SSG) data from the 2021 review survey was presented back to Africa Secretariat staff, and next steps identified to build/renew Africa Secretariat support to Partners in the SSG approach. Preparation of capacity development tools for local protected area identification/management is ongoing in the Americas, through the Conserva Aves programme (see above).

#### Engagement and Behaviour change

An innovative microfinance mechanism (community revolving fund - CRF) was developed to support behaviour change and vulture conservation in the Mara-Serengeti ecosystem with Nature Tanzania (BirdLife Partner in Tanzania). The fund aims to help mitigate threats of poisoning and belief-based use of vultures in the Makao Wildlife Management Area, bordering the Serengeti national park, by targeting financial incentives at traditional healers and other stakeholders involved in the trade of vultures locally. With initial capitalisation secured through Darwin

Initiative project funding, discussions with donors to grow the capital of the CRF are ongoing.

Planning is underway to support the Flyways programme and Partners to build capacity and develop behaviour change strategies to mitigate Illegal Killing of Birds in the Mediterranean.

Social marketing and behaviour change training has been developed and delivered to Partners in the Atlantic Forest to support adoption of sustainable commodities and forest management practices.

#### Engagement, education and awareness raising

Erasmus 'Its Time' project operational with leadership from BirdLife Malta, in collaboration with global secretariat, BirdLife Romania, OTOP. 30+ Youth leader representatives from BirdLife Partners attended the World Congress, and pilot 'BirdLife Youth Council' concept to encourage youth engagement with BirdLife was developed. Additional support from Canon was secured to complement Erasmus+ funding and ensure global representation.

The 2022 Spring Alive Season was completed successfully, with good outcomes reported from both European and African Partners.



### Capacity Development

#### Hatch Capacity Development mechanism

Hatch second phase implementation with the support of the MAVA Foundation in the Mediterranean and West Africa successfully concluded, with over EUR 300,000 re-granted to Partners, 21 training events, 9 communities of Practice and 7 organisational development tools finalised. New funding has been secured for Partner development work in West Africa from the Hans Wildorf Foundation and Sigrid Rausing Trust for ECA Partners.

A capacity development thematic session was held at World Congress, and case studies were presented on leadership, Partner to Partner collaboration, and using the Partnership as a mechanism for scaling up collaboration.

The Graeme Gibson Fellowship (GGF) awards was launched, with 20 applicants received for 10 Fellowship positions. Ten Fellows were selected and six met and networked at the World Congress, including amongst themselves, with their mentors and with the BirdLife Young Leaders council. Grant implementation by Partners under the Migratory Soaring Birds project is ongoing, supporting Partners in Middle East and North Africa to meet requirements of the project's capacity 'triggers'.

Collaboration and support is ongoing to the Asia Development Band Regional Flyway Initiative and EAAFP on stakeholder engagement, capacity assessment and capacity building.

BirdLife Partners and Advisory Group have rallied to support the BirdLife Partner in Ukraine in the face of the invasion of their country. Particularly noteworthy has been the support provided by OTOP (BirdLife in Poland) who have provided assistance to

conservationist refugees and their families, from both Ukraine and Belarus.

### Quality Assurance System (QAS) II

QAS global, regional, programmatic and Partner summaries have been produced and disseminated to relevant Partner and Secretariat staff. Scoping/conceptualisation of analysis of strengths and weaknesses of the Partnership based on the QAS II data has begun. Planning for QAS III (to collect baselines for the new strategy) is underway alongside new BirdLife Strategy metrics development and Ways of Working planning processes.

### Partner-Partner Support and Cooperation

The Hatch Platform is live and growing to support partner-partner and secretariat-partner communications, sharing and engagement with over 1200 registered users from across the Secretariat and Partnership. VBN (BirdLife in the Netherlands) has extended support to Africa Partners to address COVID emergency - Euro 57,000 now given out in grants to selected partners.

### Network Development

Support to potential partners identified in Africa, Asia, Europe and Central Asia and Americas continuing. Nature Tanzania recruited into the Partnership as a Partner, Jocotoco foundation in Ecuador as Affiliate.

### Leaders of the future

The Conservation Leadership Programme projects selection complete, with 16 projects selected (14 funded by Arcadia, 2 projects funded by a new donor March Conservation Fund). New funding from March identified for 2023. Three internships starting shortly with BirdLife in the Americas: the three interns will work for the Flyway programme, IBA programme and the communication department.

### Creating Capacity Building Tools

Sensitisation/capacity building webinars held with all BirdLife regional secretariats to encourage usage of BirdLife's Project Management Toolkit (published in 2021). A new toolkit on Fundraising and Marketing was also launched in 2022



## Europe – Agriculture

BirdLife Europe and Central Asia has been working hard to influence the European Commission's approval process of the Common Agriculture Policy national strategic plans with a view to maximise positive spending and minimising harmful spending. We have supported most partners to challenge what has been proposed and, in most countries, have achieved some tangible improvements or damage mitigation. A comprehensive assessment of the new plans was launched in December. In addition, we have been reviewing our overall agriculture strategy and have been campaigning for new EU legislation on pesticides and sustainable food systems.



## Overarching Initiatives

### Avian Sensitivity Mapping

AVISTEP, the Avian Sensitivity Mapping Tool for Energy Planning, funded by the Asian Development Bank and featuring India, Nepal, Thailand and Vietnam, was launched and discussions are underway with other potential investors to expand across Asia, Africa and Americas.

### Restoration in Europe

RENATE (restoring nature in the east) is a new project launched by BirdLife in Europe with the support of the Sigrid Rausing Trust with the aim of building the capacity for nature restoration by partners in the Balkans, Eastern Europe, Turkey and the Caucasus.

Thanks, in large part, to our relentless promotion, the European Commission has tabled a legal proposal for a ground-breaking nature restoration law. This would set legally binding, quantitative and time bound targets obliging all EU countries to restore nature. It includes targets for habitat restoration, reversing the decline of farmland birds and pollinators, improvements to farmed landscapes, urban areas, forest management, peatlands, and marine ecosystems. Based largely on original BirdLife proposals this could be a game changer not just for biodiversity but also for climate mitigation and adaptation.

### Post-2020 Agenda and SDGs

The much-delayed Kunming-Montreal Global Biodiversity Framework was finally agreed by Parties to the Convention on Biological Diversity (CBD) at COP15 in Montreal in December, following 7 weeks of in-person negotiations across 2022 at which BirdLife made considerable impact, resulting in the majority of our key asks on species, ecosystems, rights, finance, implementation, monitoring and a nature-positive mission being included. Following coordination through the Post-2020 Task Team of around 25 Partners, at the preliminary talks in March in Geneva and June in Nairobi we worked closely with 9 BirdLife Partners, produced policy briefs on 13 thematic areas of importance to BirdLife, delivered 22 interventions, and held meetings with over 32 government Party delegates. At COP15 the 53+ strong BirdLife delegation, including 22 Partners from 5 regions of which 6 were in government delegations, collectively influenced the agenda via a variety of public and informal channels including an on-site campaign, contact groups, formal interventions, 26 side events, two press conferences and partnering on the Nature Positive Pavilion (linked to a similar pavilion at UNFCCC COP27 in November). Partnering on a Heads of State and Ministers UN General Assembly Leaders Pledge for Nature event in New York in September, at which BirdLife featured strongly, and engagement in the UN Environment Assembly in March, the Stockholm+50 conference in June, and Ramsar Convention on Wetlands COP14 in Geneva and CITES COP19 (on trade in endangered species) in Panama, both in November, helped to maintain momentum and ensure links to wider policy processes including the SDGs.

### 1planet1right campaign

Historic and resounding vote in July by United Nations General Assembly (161 states in favour, 0 against) to recognise the right to a clean, healthy and sustainable environment in July, following political advocacy via core group of UN-focused civil society groups and UN agencies and direct outreach via BirdLife Partners and wider networks. Convened over 30 similar organisations, led engagement with the core group of states and UN Special Rapporteur on human rights and the environment and hosted a series of side events at meetings of the Convention on Biological Diversity in Geneva, Nairobi and Montreal to get the right to a healthy environment as part of a wider human rights-based approach integrated into the Kunming-Montreal Global Biodiversity Framework in December. This was also achieved at the UN Framework Convention on Climate Change (UNFCCC) COP27 in November where the right to a healthy environment was recognised in the Sharm el Sheikh Implementation Plan (final decision text), following critical 11th hour mobilisation as part of the Climate Action Network (CAN) advocating for its restoration.

### Green Recovery Agenda

BirdLife completed a project on 'Green Recovery' in selected countries and the Nigerian Conservation Foundation (BirdLife in Nigeria) has continued to influence their national agenda. BirdLife updated its principles and practice for nature restoration for green recovery and beyond which were shared in a UN Decade on Ecosystem Restoration Learning Session in September.

### State of the World's Birds 2022

BirdLife seminal report on the State of the World's Birds was previewed at the BirdLife World Congress (see below) and launched to media at the end of September. Copies were distributed to Partners at various intergovernmental meetings and workshops and additional copies are being shipped to regional offices for further distribution. A video is in development for further promotion.

### 2022 BirdLife World Congress & new Strategy

The BirdLife World Congress was held from 11-16 September 2022 in Cambridge and London, convened by the Secretariat and hosted in collaboration with the RSPB (BirdLife in the UK). At least 1,230 people participated in-person and virtually. It was a great opportunity for BirdLife Partners to meet and renew relationships and exchange information post the Covid restrictions.

The Congress had set objectives and the following report summarises what was achieved:

#### 1. Reconnect and strengthen the collaborations, friendships and exchanges that are so critical to our effectiveness.

The Congress was fully hybrid and connections with Partners extended beyond those physically present. Overall, 597 members of the Partnership registered and 262 participated physically; 180 staff registered and 100 participated physically. Most regional staff and Partners stayed at the Jesus College in Cambridge to maximise interaction beyond the formal agenda.

Partners, some key donors and collaborators exhibited their work at the Partnership Fair. It was a fantastic opportunity for Partners to share and learn about each other's work, and for external stakeholders to learn about the work of the Partnership.

#### 2. Launch our new 2023-2032 strategy, which sets out our stepped up and refocused approach to addressing the nature and climate crises.

The new strategy and six regional implementation plans for the first five years were adopted by the Partnership. The strategy recognises three foundations, namely birds, science and Partnership and four pillars, namely: species, sites, systems and society.

In addition, eight thematic sessions were organised to delve deeper into some elements of the strategy implementation, including new areas such as agriculture and climate change. The partners also engaged in a session that considered how implementation of the strategy will be resourced.

#### 3. Continue to increase the visibility and strength of our brand and our work.

A keynote presentation of the difference that the Partnership has made in implementing the 2013-2022 strategy was delivered. The presentation was based on the "Making a difference" report, developed largely from the Quality Assurance System (QAS) results, which Partners provided in 2021. Key highlights from the report include:

- BirdLife Partners have become stronger with 103 organisations meeting Partner criteria, up from 72 in 2013.
- BirdLife has become better at mobilising supporters, 18 million strong including young people mobilised through environmental education (7.0 million reached) and the general public for advocacy purposes.
- BirdLife is producing world class science with 635 publications and is using this information in influencing policies and plans for implementation of global conventions such as the Convention on Biological Diversity (CBD).
- Through implementation of nine global programmes, the BirdLife Partnership has made huge advances including:
  - Saving species (726 globally-threatened species benefiting);
  - Protecting sites (more than 4,000 IBAs receiving attention);
  - Protecting migrants along Flyways (addressing key issues such as illegal killing of birds);
  - Protecting seabirds (addressing bycatch and creating marine Protected Areas e.g. the massive North Atlantic Current and Evlanov Sea-Basin (NACES));
  - Halting deforestation and restoring large swathes of Forest (Gola in Africa and Harapan in Indonesia);
  - Addressing climate change through policy and practice (e.g. 84 BirdLife partners are advocating for including environmental safeguards in renewable energy developments);
  - Getting rid of invasive species on Islands (action on 107 islands in 34 countries);
  - Empowering local people for positive change through engagement with over 6,400 local conservation groups and over 2 million people involved in citizen science work.

- Over \$5 million has been mobilised and spent on strengthening the leadership and organisational capacity of BirdLife partners.

The congress coincided with the celebration of 100th anniversary of BirdLife and provided a huge rallying point for communications.

#### 4. Nourish existing and create new relationships with donors, influencers and decision-makers.

The 'Future of our Planet' conference in London held high-level panel discussions with thought-leaders on nature, business and philanthropy. Panellists from government, intergovernmental organisations, corporates and NGOs shared insights on a range of topics. Some of the organisations represented were Keidanren, Japan; Rio Tinto; Heidelberg Materials; Iberdrola; Roche Pharmaceuticals; Irish Distillers; Bezos Earth Fund; Prince Albert II of Monaco Foundation; Global Environment Facility; Asian Development Bank; Paulson Institute; Ninety One; RePLANET; and DBS.

#### 5. Refresh our governance.

The Partnership refreshed members of its governance by endorsing the elected regional representatives to the Global Council and electing a new Council Chairman and Treasurer.

##### 100th year anniversary celebrations

An anniversary celebration dinner was held at the world-famous Victoria & Albert Museum attended by over 300 delegates, mainly donors, members of BirdLife Advisory Group, members of the BirdLife Global Council and some Partners, saluted by luminaries such as Sir David Attenborough.

##### Business and biodiversity

We launched a new collaboration with the minerals company Sibelco and continued our engagement with Heidelberg Materials and Rio Tinto.

## Plans for future periods

### Highlights from 2023 work plan

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

To this end, the Secretariat has:

- decided to organise its resources (people and money) around six conservation programmes (preventing extinctions, forests, flyways, marine, agriculture and climate change), seven functional plans (linked to the foundations / pillars of the Strategy - i.e. - science, network and capacity development, policy, financing nature, business and biodiversity, communications and fundraising) all supported by a Business Plan;
- drafted for each programme / function five-year implementation plans including priorities for 2023 which constitute the Secretariat Annual Work Plan;

- proposed a process for monitoring and reporting implementation of the Strategy to assess the collective impact of the Partnership, but also of the Secretariat;
- established a new model for ways of working across different parts of the Secretariat.

### Organisational Priorities:

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

The proposed top organisational priorities for 2023 are:

**SPECIES:** Complete and release the annual update to the Red List.

**SITES:** Deliver a step change in our global efforts for flyways conservation by reviewing and bolstering the structure and resourcing of the Flyways Programme to maximise the impact of new investment and profile.

**SYSTEMS:** Establish and bolster BirdLife's capability to influence financial flows for nature in support of its site conservation priorities (especially for forests, grasslands and coastal wetlands).

**SOCIETY:** Support Partners to translate (hoped for new) Global Biodiversity Framework targets into regional and national ambition while also positioning BirdLife as implementor of the GBF.

**SCIENCE:** Strengthen the integration of our science into each of the Programmes by identifying the information and research required to underpin their effective delivery, and start to fundraise for and undertake such research.

**PARTNERSHIP:** Develop a shared strategy (with supporting Partners) for developing network capacity in each of the six regions and ensure Secretariat resources are aligned to deliver this strategy.

**BUILDING A BETTER BIRDLIFE:** Consolidate and operationalise the charity's new structure, leadership, ways of working, resource planning system and governance; lead a cross-organisational effort to grow our income (restricted and unrestricted) to ensure we are on track to meeting our strategic ambitions while balancing the budget and bolstering the charity's financial reserves

### Conservation Programme and Functional Plan Priorities for 2023

*Note: The Climate and Agriculture programmes are under development, as are the functional plans for financing nature, and communications*

#### 1. Preventing Extinctions (PEP)

This programme exists to understand the status of all bird species and through targeted species-recovery actions prevent, halt or reverse their slide to extinction.

#### Top Five Priority Activities for 2023

- Complete agreed Red List updates towards achieving comprehensive reassessment in 2024, and continue inputs to Global Biodiversity Framework implementation in relation to species.
- Support expansion of Vulture Safe Zones in Africa and Asia, alongside other area-based conservation measures and targeted actions such as poison response and policy advocacy to address threats from NSAIDs (with CMS).
- Increase engagement on bird trade in strategic areas, particularly known priority species and areas in SE Asia, and global priority setting recognising the threat level in other regions or subregions (with CITES).
- Input to other major site and systems initiatives at design and monitoring stages to ensure these maximise and demonstrate positive outcomes for threatened species.
- Maintain and continue ambitious invasive species programmes especially in the Pacific, but also elsewhere as needed where extinction risk is greatest.

## 2. Marine

BirdLife International's Marine Programme coordinates global efforts to improve the conservation status of seabirds - the most threatened group of birds on the planet.

#### Top Five Priority Activities for 2023

- Prioritise by-catch mitigation measures within target fisheries.
- Coordinate implementation of marine IBA Theory of Change.
- Coordinate advocacy efforts at tuna Regional Fisheries Management Organisations.
- Contribute and support priority conservation projects through analysis and presentation of seabird tracking data.
- Develop agreements and collaborations to support further marine conservation projects in existing, and new Partners and other NGOs.

## 3. Forests

This programme exists to improve protection, advance restoration and address the threats driving deforestation, across a set of key forest landscapes around the world.

#### Top Five Priority Activities for 2023

- Progress to verification for Madagascar and Cambodia REDD+ programmes, alongside undertaking pre-feasibility for a further 10.
- Increase the scale of funding and implementation across flagship regional programmes including the Atlantic Forests, Guinean Forests of West Africa and Indonesia's Lowland Forests.
- Expand on the number of partners and scale of support delivered by the Accelerator (for sustainable forest landscape financing).
- Develop and promote the restoration portfolio to secure strategic fundraising and partnerships to take forward to implementation.

## 4. Flyways

The BirdLife Global Flyways Programme aims to ensure the integrity of each of the major migration flyways by reducing direct threats to migratory birds and strengthening the network of sites and habitats on which they depend.

#### Top Five Priority Activities for 2023

- Strengthening of capacity and collaboration of BirdLife Partnership along all major flyways. Already strong in East Atlantic Flyway and East Asian - Australasian Flyway, still developing in Central Asian Flyway, 'eastern part of African-Eurasian Flyway' and the Americas.
- Support implementation of Asia Development Bank Regional Flyway Initiative (ADB-RFI) and stimulate ADB-RFI-like initiatives in Americas and African Eurasian Flyway.
- Support the development of the World Coastal Forum to align with BirdLife priorities and approaches.
- Strengthen work to tackle Illegal Killing of Birds (IKB), specifically in the Mediterranean region, Middle East and East Asia.
- Advocating conclusions of BirdLife-led situation analysis for migratory birds in the Central Asian Flyway as foundation for CMS CAF framework.

## 5. Science

This function exists to coordinate and undertake the data gathering, analysis, and scientific research that underpins BirdLife's Conservation Programmes, developing tools and approaches, and publishing and promoting outputs to provide better understanding of the threats to birds and their sites and habitats that each programme addresses, and the solutions needed to mitigate these and help species recover.

#### Top Priority Activities for 2023

- Annual update to the Red List is completed and released. Effective taxonomic inputs provided to the International Ornithological Union Working Group on Avian Classification.
- Publication of papers on a global review of the bird trade, forest integrity in KBAs, infrastructure in KBAs, hotspots of predicted future agriculture-driven extinction risk to birds and policy implications.
- Monitoring framework for the CBD Global Biodiversity Framework and new Ramsar Strategic Plan reflect BirdLife's science and indicators.
- AVISTEP launched and work underway to expand globally, with advice provided routinely to international financial institutions and developers on renewable energy projects worldwide, and global best practice advanced through CMS Energy Task Force, CLEANaction, PowerAfrica, etc.
- Seabird Tracking Database redeveloped to ensure long-term functionality, and used alongside fisheries data to support identification of priority forage fisheries for engagement.
- World Database on Key Biodiversity Areas (WDKBA) developed to provide better support for IBA and KBA identification and monitoring, including integration of IBA fields and functionality; guidance, training, capacity building and support provided on WDKBA and KBA identification; data on IBAs / KBAs fed into national efforts to expand Protected Areas / Other Effective Conservation Measures (OECM) networks; indicator of PA / OECM coverage of IBAs / KBAs updated and provided to 2023 Sustainable Development Goals report and the Integrated Biodiversity Assessment Tool (IBAT); IBA / KBA data provided to IBAT; KBA website improved; KBA monitoring protocol finalised; monitoring functionality built into WDKBA, including monitoring dashboard;

training in monitoring provided; IBAs in Danger list updated.

- Strengthen the integration of our science into each of the Programmes by identifying the information and research required to underpin their effective delivery, and start to fundraise for and undertake such research.

## 6. Policy

BirdLife's function exists to engage and influence multi-lateral agency policy makers and national governments to contribute to the sustained delivery of BirdLife's conservation objectives, through the adoption and implementation of ambitious international policy goals and targets, and working with BirdLife Partners to seek the development, implementation and enforcement of appropriate national laws and policies to achieve globally agreed frameworks and targets to address the biodiversity and climate crises.

### Top Priority Activities for 2023

- Position BirdLife as implementor of the Global Biodiversity Framework (GBF). GBF targets translated into policy positions addressing selected BirdLife priorities, and support provided to BirdLife Partners to advocate these with selected national governments and regional institutions (EU) (species, sites, finance, mainstreaming, right to a healthy environment).
- Priority focus on site-based 30% of the world protected by 2030 advocacy recognising that KBAs are the backbone including the seven countries in the Andes and Congo basin funded by the Bezos Earth Fund. BirdLife OECM analysis translated into policy guidance and used by Partners with national governments.
- Influence other Multilateral Environmental Agreement (MEA) agendas to maximise synergies and implementation of Global Biodiversity Framework (GBF) that address BirdLife priorities – Ramsar and CBD, climate and nature through UNFCCC and CBD policy advocacy, implementation of High Seas Treaty. Restoration for nature and climate policy campaign planned. The integration of restoration targets in spatial planning promoted to key government and MEA audiences, with accompanying casework narrative and CITES influenced to reduce pressure on traded species.
- Relevant bank safeguard policies reviewed, and input provided. IBAs in Danger sites prioritised for targeted Partnership wide policy advocacy coordinated by Secretariat.
- Renewable energy / net zero policies that are nature sensitive advocated including through continued coordination of ETF Task Force, policy advocacy activities built into BirdLife funding proposals and funding secured for expansion and take up of AVISTEP by governments, IFIs and business.

## 7. Network and Capacity Development

This function exists to strengthen the capacity and capability of individuals and organisations, mainly in the BirdLife Partnership, to become a strong global network of sustainable, independent, effective local and national civil society conservation organisations that collaborate effectively to achieve the BirdLife Mission.

### Top Priority Activities for 2023

- Building the new team structure (Global and regional staff) and prospecting for potential donors interested in capacity building.
- Developing a process for addressing programmatic capacity and technical skills development with a focus on identifying opportunities for greater financial flows for nature whether they are bonds, swaps or other mechanisms that could be tested through forests and flyways.
- Establishing the baseline and targets for monitoring the BirdLife 2023 - 2032 Strategy using a revised Quality Assurance System (QAS).
- Developing clear priorities for institutional capacity in each region by supporting Partners to strengthen their vision, strategy, governance, structures and performance management practices. This will be especially where there are ongoing and recently approved network and capacity development projects.
- Update social safeguards framework which reflects rights-based approaches and develop plans for adoption at Secretariat / Partnership level while developing an IPLC / LCG engagement and capacity strategy.

## 8. Biodiversity and Business Partnerships

This programme exists to transform business-as-usual through informing evidence-based biodiversity policy, practice, and investment.

### Top Priority Activities for 2023

- Working with selected companies, undertake Nature-based Solutions assessments identifying high integrity NbS projects of importance to multiple BirdLife Partners for implementation.
- Tsitongambarika REDD+ Project: Successfully and swiftly move to Project Development Document (PDD) stage and as a 'business case study' for the Forest and Grassland Portfolios development.
- Forest and Grassland Carbon Portfolios: Business proposition ready to take to market with monitoring/evaluation/learning embedded within these Portfolios to overcome the challenges currently holding back large-scale investment in nature.
- AVISTEP: Secure investment for geographic expansion across Asia, Americas, and Africa to ensure AVISTEP becomes the ubiquitous tool for governments and industry in guiding a nature-safe siting in and accelerated transition to renewable energy.
- Living Rubber Hutan Harapan Project by BMW + Pirelli: Proactive project management ensuring KPIs are successfully met, and a marketable case study for the new Agriculture strategy.

## 9. Development

Development exists to raise the critical unrestricted and restricted funds required to deliver BirdLife's Strategy by engaging supporters, institutions, corporations and foundations.

### Top Priority Activities for 2023

- Recruit and on-board donor-facing fundraisers in priority markets / income streams.
- Roll out the go-no-go process as phase one of a global approach to development led by the CDO and in support of improving the overhead rate to 24%.

- Develop and implement Flyways and Civil Society flagship campaigns to deliver more flexible/ core funding.
- Implementation of phase one of digital fundraising growth strategy.
- Transition to more data-driven fundraising and performance KPIs.

**10. Business Plan (aka Building a Better BirdLife)**

Our Business Plan is designed to help us Build a Better BirdLife Secretariat.

**Top Priority Activities for 2023**

- Consolidate and operationalise the charity's new structure, leadership, ways of working, resource planning system and governance.
- Lead a cross-organisational effort to grow our income (restricted and unrestricted) to ensure we are on track to meeting our strategic ambitions while balancing the budget and bolstering the charity's financial reserves.
- Develop a People Action Plan which will ensure staff's wellbeing and resilience.
- Review pay protocols.
- Develop a policy and monitor its implementation for BirdLife's Environmental Performance.

## Financial Review

### Review of finances

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

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

The financial support from within the Partnership, including joint fundraising for programmes (as disclosed on pages 55 to 57) is critical to the stability that allows the Secretariat to service the Partnership.

The Secretariat has increased its income during 2022 with total income of £40.5 million compared to £24.3 million in 2021. Unrestricted income was higher than 2021. However, the main growth in income is in restricted income.

Although our income has increased over the preceding year, the global threats to wildlife are immense and increasing. Many organisations like BirdLife are finding it difficult to ensure their funding keeps pace with the scale of this challenge.

The Secretariat's total expenditure has risen to at £32.2 million in 2022 compared to £24.7 million in 2021. This enabled the organisation to deliver the many conservation results (see the 2022 Programme Highlights section).

The Secretariat's unrestricted net income before transfers showed a surplus of £267,774. This compares to a surplus of £391,346 in 2021. The organisation is committed to creating surpluses in order to increase the unrestricted reserves to at least the minimum level set out in the reserves policy.

The financial outlook for the next few years continues to look challenging. Despite turning the corner from the COVID-19 pandemic other immediate and ongoing uncertainties have arisen in the last few months resulting in unprecedented levels of inflation. Headline inflation has accelerated in the UK to 10% in August 2022, its highest inflation rate since March of 1992, being driven by supply bottlenecks and the spike in energy and other commodities associated with the war in the Ukraine. Although inflation is expected to moderate, we have only seen a move to 8% rather than the 2% target so suspect it is likely to remain above trend for some time. BirdLife is reviewing the potential future impact of all these factors on future forecasts. Management will also develop plans to mitigate the possible impact and keep the organisation resilient to deliver its conservation goals.

The Secretariat is dependent upon voluntary income to cover a significant proportion of the operational costs of the organisation as well as build operating reserve; however, this income has historically not been sufficient to cover both these priorities. During 2021 and 2022, a significant investment was made to increase the capacity of the fundraising team and looking forward it is expected that, combined with the other measures the

organisation has taken and is taking, will strengthen the reserves base of BirdLife as well as the long-term funding commitment projects and partners require.

Securing and maintaining unrestricted income remains a key challenge and was a key focus area in 2022. See the Fundraising section for additional details.

A statement of financial activities is set out on page 32.

### Financial reserves

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

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

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

The charity reviewed and updated its reserves policy during 2020. The updated policy includes a target of holding unrestricted reserves of £2 million to £6 million. BirdLife met the lower target in 2021 and has continued to build reserves in 2022. These targets have been set with the intention to grow reserves steadily while at the same time maintaining key operations supporting the Partnership. The charity is committed to adding to reserves each year to increase the financial resilience of BirdLife.

At the end of 2022 total reserves were £27.5 million (2021: £19.6 million). Of this £21.3 million is restricted funds and not available for general purposes (2021: £13.1 million), and £3.6 million is endowment funds (2021: £4.0 million). The remaining funds of £2.6 million (2021: £2.3 million) represent the unrestricted reserves of the charity. Free reserves amount to £1.3 million (2021: £1.1 million). £889,558 of free reserves have been absorbed by costs capitalised in connection with the systems development and website.

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

### Going concern

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial



statements including a review of updated forecasts to the end of 2024 and a consideration of key risks, including COVID-19 and higher inflation, that could negatively affect the charity.

2022 has been another good year with the unrestricted reserves moving back inside the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

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

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2024, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

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

### **Risk and uncertainty**

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

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

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

- A strategic plan, annual budgets and work plans approved by the Trustees
- Consideration by the Trustees of financial results and forecasts, variance from budgets, and progress against work plans at each of its meetings, and also by the Finance

Committee of Council which meets quarterly (or more often if required)

- Delegation of authority and segregation of duties
- Identification and management of risks
- Comprehensive staff training.

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

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

*Risk*

*Mitigation*

**Operational risks**

Secretariat work might be deficient or delivered late. This could be due to difficulties in recruitment, excessive workloads, inadequate skills and training, overreliance on manual processes, and factors such as illness.

Scientific data (e.g. in WDKBA) becoming poor quality and out of date

Lost or compromised data, websites and IT systems or equipment, as a result of cyberattacks, or lost or stolen hardware.

BirdLife might enter into relationships with third parties who have a poor reputation, or who carry out actions that do not conform to BirdLife's mission and values, resulting in adverse publicity and loss of public trust. It is also possible that these third parties are restricted in some way (e.g. SDN list, asset freezes). These third parties could be donors, corporate partners or subscribers to data services.

Fraud: payments might be made to criminals or unauthorised personnel, instead of authorised recipients

**Financial risks**

Access to funding: there might be a reduction in the sources of funding we are able to access. In addition, our funding model might prove to be suboptimal to deliver our objectives, particularly in relation to the mix of restricted versus unrestricted income. The UK's withdrawal from the EU (Brexit) is a particular issue here.

BirdLife has transactions in foreign currencies in the UK entity as well as its overseas operations. This gives rise to various foreign exchange exposures, on period end translation of non-functional currency balances, on transactions in foreign currencies, and on consolidation of entity accounts into GBP.

We are in the process of: improving the way in which work is planned across the Secretariat; introducing additional training for staff; improving induction and performance review processes; continuing the rollout of ERP system (to reduce the need for manual processes); and introducing new policies and processes where appropriate.

BirdLife will support Partners to update their IBA/KBA inventories, monitor these sites, and contribute to global Red List assessments. Red List assessments continue to be published annually, with the aim to reassess all species every 4-5 years. World Database of KBAs was launched in June 2022 and continues to be developed, including integrating IBA fields and functionality to streamline and facilitate site identification and update process for Partners. KBA monitoring protocol finalised and functionality to support its application being implemented in database. KBA National Coordination Groups now established in 19 countries, forming in 10 and interest expressed in another 23. Fundraising for KBA identification is underway.

We will implement all appropriate security measures, including two-factor authentication, data encryption and the latest security releases and bug patches. Staff undergo mandatory training on BirdLife's IT policies, and there is regular phishing penetration testing (with additional training for any staff who fail the test). We have also introduced a process to ensure redundant websites are retired, and that new websites are developed and launched, in good order. To demonstrate its commitment to cybersecurity, BirdLife is beginning the process of gaining Cyber Essentials certification.

A new Gift Acceptance Policy has been approved and is operational, including a donor due diligence process using a tool that enables us to check global sanctions and associated entities, enforcement actions, PEPs, state-owned enterprises, adverse media and more. The Global Council policy on working with Corporates is also well embedded and operationalised. Parties to contracts with BirdLife Secretariat are also subject to a due diligence check before contract signature.

We have implemented a number of payment authorisation safeguards, including a requirement for Finance staff to verbally validate all requests for changes to banking details. A revised Financial Crime policy has been issued. Training is planned for 2023, and real-life examples (e.g. payment diversion fraud emails) are publicised to staff to illustrate this risk.

BirdLife intends to continue advocating for nature-based funding, rather than location- or species-specific funding. BirdLife will also embrace innovative sources of funding (e.g. business sustainability), rather than relying purely on philanthropic donors. In addition, there is the option to consolidate fundraising efforts into bigger nature-based projects, so that larger grants can be applied for. To mitigate the impact of Brexit, and depending on future strategy, other regional offices may be used to apply for grants and implement projects. BirdLife Pacific is being registered as a legal entity which will enable it to access EC funding in its own right. Recruitment of a permanent CDO will also contribute to mitigating this risk. In addition, BirdLife has implemented tight budgetary and forecasting controls to ensure costs are managed in line with the reserves policy.

We have implemented a number of controls. In particular, a foreign exchange exposure hedging strategy for the year ahead will be developed at the time of preparing the Budget based on expected future cash flows from secured income only. This will be reviewed and amended on a quarterly basis as additional income is secured. This will be approved by the Global Council on advice from the Finance Committee at the same time as the Budget.

*Risk*

*Mitigation*

***Compliance with laws and regulations***

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

BirdLife's Partner policies and official positions are clear in our Operational Procedures, and are communicated to Partners and sub-grantees. We have an objective mechanism for removing Partners who do not meet the expected standards of behaviour. All project funding agreements contain obligations in relation to ethical conduct, and we intend to look at implementing mechanisms for monitoring compliance with this on a periodic basis. The new Partner Quality Assurance System will provide more data on Partner policies and compliance. BirdLife's internal policies have been reviewed and some new policies are in development. Extant policies are being supported by training for all staff. A compliance check is also in progress on a rolling basis for each regional office.

***Governance***

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

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

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

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

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

Lack of "One Birdlife" approach across Partnership regions, leading to different ways of working and different results. Can lead to some regions becoming dominant and Partners not having the same level of engagement, meaning BirdLife is not united as a global organisation.

The Network and Capacity Development Board has representation from all regional directors and representatives of regional committees, and is looking to strengthen its remit. A cross-regional management team also helps reduce the risk of regional fragmentation. Where a Secretariat office has an independent director boards, there is a representative from BirdLife HQ as a member. The launch of Hatch as a communications tool will also help to bring the Partnership together.

### Fixed assets and investments

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

### Summary of investment policy

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

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

Investment management is delegated to an authorised professional investment manager, Cazenove Capital, regulated by the Financial Conduct Authority. Cazenove were appointed in December 2019 following a competitive tender process.

#### Investment objectives

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

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

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

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

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

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

As shown in note 11 the value of the combined portfolio has increased from £5.0m in 2021 to £5.2m in 2022.

### Subsidiary holding

The Charity has one wholly owned subsidiary, BirdLife Services Limited, which changed its name to BirdLife Limited in May 2018. This has remained dormant since 2001, as disclosed in note 23.

### Grants and awards policy

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

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

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

## Section 172 (1) Statement

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

### The likely consequences of any decision in the long term

BirdLife's long-term sustainability is considered by the Trustees as set out in the funds position and reserves policy and going concern sections on pages 22-23. The Finance, Risk and audit committee and the management team review management information, budgets, forecasts, cash flow projections and progress against budget on a regular basis.

### The interests of the company's employees

BirdLife's employees and volunteers make the charity the special place it is today. Their experiences help inform BirdLife's work and people policies. BirdLife promotes flexible working practices to show our commitment to a healthy work-life balance and receives feedback on employee wellbeing through regular

surveys and staff appraisals. The board receives regular workforce updates in respect of all of the above.

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

BirdLife's family of Partners connecting national communities around the globe, its ground breaking, highly cited science, and proven nearly century-old track record of saving species from extinction and sites from destruction is increasingly recognised for its value and effectiveness. 2022 was another year of great achievements, highlights are outlined in the strategic report from page 11 and throughout this Trustees' report.

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

BirdLife follows a rigorous risk management process to manage regulatory and legal risk and is committed to complying with all applicable laws and regulations relating to fraud, bribery and corruption. Risk management is also discussed in detail in this report, from page 23.

#### The need to act fairly between members of the company

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

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

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

#### Energy Usage

Year End 31 December 2021

UK Energy use (kWh)	119235.086 kWh
Associated greenhouse gas emissions (Tonnes CO <sub>2</sub> equiv. (TCO <sub>2</sub> e))	22.912 tCO <sub>2</sub> e
Intensity ratio emissions per FTE (TCO <sub>2</sub> e/FTE)	0.198

Year End 31 December 2022

UK Energy use (kWh)	128950.089 kWh
Associated greenhouse gas emissions (Tonnes CO <sub>2</sub> equiv. (TCO <sub>2</sub> e))	23.967 tCO <sub>2</sub> e
Intensity ratio emissions per FTE (TCO <sub>2</sub> e/FTE)	0.188

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

## Fundraising

In 2022 we delivered a new fundraising strategy which focusses on diversifying our income by: growing unrestricted income and improving overhead rates on restricted grants, increasing our small but active supporter base, and developing new relationships with philanthropists in the US and Asia. This is supported by a new global approach to fundraising led by the Chief Development Officer. Over the course of the strategy, we will: develop new flagship campaigns to deliver more flexible funding for our work, for example the Luc Hoffmann Flyways Fund which supports our global flyways programme; implement global processes and ways of working to support the improvement of overhead rates; grow the number of active supporters through digital fundraising; and improve our story telling to engage supporters such as our new 'We are BirdLife' case for support.

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

BirdLife International has not engaged with third parties to raise funds and any direct approach to members of the public for funding has been limited, excepting an increase in digital fundraising. BirdLife is registered with the Fundraising Regulator, and no complaints were received in relation to BirdLife's fundraising activities during 2022.

## Auditors

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

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

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

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

## **Acknowledgements**

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

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

The Trustees' Annual Report and Strategic Report therein has been approved by the Board of Trustees on 21<sup>st</sup> September 2023 and signed on their behalf by:

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

**Martin Birch**  
Treasurer

## Independent Auditor's Report to the Members of BirdLife International

### Opinion

We have audited the consolidated financial statements of BirdLife International ('the charitable company') and its subsidiaries ('the group') for the year ended 31 December 2022 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the charitable company's affairs as at 31 December 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

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

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

### Matters on which we are required to report by exception

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

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

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

### **Responsibilities of trustees**

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

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

### **Auditor's responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

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

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



**Use of our report**

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



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

27 September 2023

**BirdLife International Trustees' Report and Financial Statements 2022**
**Consolidated Statement of Financial Activities (incorporating income and expenditure account)**
**For the year ended 31 December 2022**

		Unrestricted funds	Restricted funds	Endowment Funds	Total 2022	Total 2021
	Notes	£	£	£	£	£
<b>Income and endowments from:</b>						
<i>Donations and legacies</i>						
Partner membership contributions	26	862,145	-	-	862,145	840,989
Subscriptions		264,142	-	-	264,142	161,711
Other donations and legacies		1,112,533	2,040,229	-	3,152,762	4,391,314
<i>Other trading activities</i>						
Event income		3,675	2,595,556	-	2,599,231	181,048
Trading activities		7,303	-	-	7,303	15,836
Income from investments	4	18,412	2,563	73,465	94,440	66,540
<i>Income from charitable activities</i>						
Partner organisations	26	421,432	1,493,954	-	1,915,386	1,648,724
Governmental institutions		367,292	4,530,434	-	4,897,726	4,277,525
Trusts and foundations		404,496	21,932,830	-	22,337,326	9,879,556
Corporations		-	4,296,731	-	4,296,731	2,825,892
Other income		7,550	58,485	-	66,035	24,243
<b>Total income</b>	27	<u>3,468,980</u>	<u>36,950,782</u>	<u>73,465</u>	<u>40,493,227</u>	<u>24,313,378</u>
<b>Resources expended:</b>						
Expenditure on raising funds	5	1,258,977	605,297	41,695	1,905,969	944,551
<i>Expenditure on charitable activities</i>						
Preventing Extinctions	5	166,399	2,828,815	-	2,995,214	2,543,397
Important Bird and Biodiversity		358,497	9,038,642	-	9,397,139	4,715,690
Migratory Birds and Flyways		109,985	2,854,613	-	2,964,598	2,357,639
Marine		184,639	1,915,967	-	2,100,606	2,550,442
Invasive Alien Species		76,804	355,715	-	432,519	374,868
Forests		382,186	4,564,807	-	4,946,993	4,430,159
Climate Change		116,570	608,644	-	725,214	597,298
Local Engagement & Empowerment		71,406	313,984	-	385,390	552,494
Capacity Development		196,946	2,123,879	-	2,320,825	2,247,148
Conservation Science		127,661	1,651,450	-	1,779,111	1,266,266
Conservation Policy		151,136	2,101,263	-	2,252,399	2,156,437
<b>Total Resources Expended</b>	5	<u>3,201,206</u>	<u>28,963,076</u>	<u>41,695</u>	<u>32,205,977</u>	<u>24,736,389</u>
Net gain/(loss) on investments	15	-	-	(292,015)	(292,015)	526,334
<b>Net income / (expenditure) before transfers</b>		<u>267,774</u>	<u>7,987,706</u>	<u>(260,245)</u>	<u>7,995,235</u>	<u>103,323</u>
Transfers between funds	15	-	229,862	(229,862)	-	-
<b>Net movement in funds</b>		<u>267,774</u>	<u>8,217,568</u>	<u>(490,107)</u>	<u>7,995,235</u>	<u>103,323</u>
<b>Total funds brought forward</b>	15	<u>2,348,912</u>	<u>13,107,933</u>	<u>4,093,687</u>	<u>19,550,532</u>	<u>19,447,209</u>
<b>Total funds carried forward</b>		<u>2,616,686</u>	<u>21,325,501</u>	<u>3,603,580</u>	<u>27,545,767</u>	<u>19,550,532</u>

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

**BirdLife International Trustees' Report and Financial Statements 2022**

**Balance Sheets**

As at 31 December 2022

Company registration number: 2985746

	Notes	Group		Company	
		2022	2021	2022	2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10	1,299,501	1,281,685	1,299,501	1,281,685
Investments	11	5,215,273	4,998,773	5,215,275	4,998,775
		<u>6,514,774</u>	<u>6,280,458</u>	<u>6,514,776</u>	<u>6,280,460</u>
<b>Current assets</b>					
Debtors	12	6,166,550	4,902,814	6,166,735	4,902,997
Cash at bank and in hand		18,700,405	10,999,960	18,700,218	10,999,775
		<u>24,866,955</u>	<u>15,902,774</u>	<u>24,866,953</u>	<u>15,902,772</u>
<b>Creditors:</b> Amounts falling due within one year	13	(3,835,962)	(2,632,700)	(3,835,962)	(2,632,700)
<b>Net current assets</b>		<u>21,030,993</u>	<u>13,270,074</u>	<u>21,030,991</u>	<u>13,270,072</u>
<b>Net assets</b>		<u>27,545,767</u>	<u>19,550,532</u>	<u>27,545,767</u>	<u>19,550,532</u>
<b>Funds</b>					
<b>Income Funds</b>					
Restricted funds	16	21,325,501	13,107,933	21,325,501	13,107,933
Unrestricted funds		2,616,686	2,348,912	2,616,686	2,348,912
		<u>23,942,187</u>	<u>15,456,845</u>	<u>23,942,187</u>	<u>15,456,845</u>
<b>Endowment funds</b>					
Permanent endowments	15	3,603,580	4,093,687	3,603,580	4,093,687
		<u>3,603,580</u>	<u>4,093,687</u>	<u>3,603,580</u>	<u>4,093,687</u>
		<u>27,545,767</u>	<u>19,550,532</u>	<u>27,545,767</u>	<u>19,550,532</u>

The surplus/(deficit) for the financial year dealt with in the financial statements of the parent charitable company was £267,774 (2021: £103,323).

The financial statements on pages 32 to 60 were approved by the Trustees on 21<sup>st</sup> September 2023 and were signed on their behalf by:



**Martin Birch**

Treasurer

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

**BirdLife International Trustees' Report and Financial Statements 2022**  
**Consolidated Cash Flow Statement**  
For the year ended 31 December 2022

	Notes	2022 £	2021 £
<b>Net cash provided by operating activities</b>	20	<u>8,501,652</u>	<u>311,614</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets	10	(197,117)	(501,955)
Purchase of investments	11	(2,013,239)	(1,470,253)
Proceeds of realisation of investments	11	1,454,666	1,104,512
Net cash movement on investments	11	<u>(45,517)</u>	<u>123,582</u>
<b>Net cash used by investing activities</b>		<u>(801,207)</u>	<u>(744,114)</u>
<b>(Decrease)/ Increase in cash</b>	21	<u>7,700,445</u>	<u>(432,500)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	21	<u>10,999,960</u>	<u>11,432,460</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	21	<u>18,700,405</u>	<u>10,999,960</u>

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

### **1 Charity information**

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

### **2 Going concern**

The Trustees have assessed BirdLife's ability to continue as a going concern. The Trustees have considered several factors when forming their conclusion as to whether the use of the going concern basis is appropriate when preparing these financial statements including a review of updated forecasts to the end of 2024 and a consideration of key risks, including COVID-19 and higher inflation, that could negatively affect the charity.

2022 has been another good year with the unrestricted reserves moving back inside the agreed range. BirdLife's core unrestricted reserves are funded from a combination of fundraising income and programme grants, a portion of which is allocated to funding the charity's running costs.

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

The Trustees are monitoring the current financial position of the organisation very closely while reserves are just within policy levels, and in light of the current economic climate. For the period of review to 31 December 2024, cash holdings are sufficient to ensure adequate cash flow for the foreseeable future. The finances will continue to be reviewed for the medium- and long-term projections, and plans will be adjusted as necessary to ensure the organisation remains a going concern. The organisation will continue to be disciplined in managing costs. This along with an increased focus on unrestricted income fundraising will ensure the long-term financial health of the organisation and its ability to replenish reserves to policy levels over the next few years.

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

### **3 Accounting policies**

The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

#### *a) Basis of accounting*

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

#### *b) Consolidation*

The Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, and the Consolidated Cash Flow statement include the Financial Statements of the company, its subsidiary (BirdLife Limited, company number 3387515) and its branches as described in note 24 for the year ended 31 December 2022. Intragroup transactions are eliminated fully on consolidation. In accordance with the exemption provided by section 408 of the Companies Act 2006, the charity has not presented its own Consolidated Statement of Financial Activities.

### 3 Accounting policies (continued)

*c) Unrestricted funds*

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

*d) Restricted funds*

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

*e) Endowment funds*

Endowment funds represent assets retained for the benefit of the charity as a capital fund. Details of the nature and purpose of each endowment fund is set out in note 15. The expendable endowment fund represents a fund from which capital and interest can be drawn down for unrestricted use.

*f) Incoming resources*

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

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

*g) Legacy income*

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

*h) Resources expended and cost allocation*

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

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

- |  |                                  |                        |
|--|----------------------------------|------------------------|
| • Preventing Extinctions                       | • Invasive Alien Species         | • Capacity Development |
| • Important Bird and Biodiversity Areas (IBAs) | • Forests                        | • Conservation Science |
| • Migratory Birds and Flyways                  | • Climate Change                 | • Conservation Policy  |
| • Marine                                       | • Local Engagement & Empowerment |                        |

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

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

### **3 Accounting policies (continued)**

#### *i) Employee information*

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

#### *j) Pension costs*

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

#### *k) Operating leases*

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

#### *l) Foreign currencies*

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

#### *m) Tangible fixed assets and depreciation*

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

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

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

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

#### *n) Investments*

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

#### *o) Financial activities of the holding company*

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

**3 Accounting policies (continued)**

*p) Financial instruments*

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

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

*q) Cash at bank and in hand*

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

*r) Critical judgements and estimations*

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

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

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



Notes to the Financial Statements

**4 Investment income**

	2022 £	2021 £
Income from fixed asset investments	73,465	64,389
Income from other restricted fund bank accounts	2,563	83
Interest from unrestricted fund bank accounts	18,412	2,068
	<u>94,440</u>	<u>66,540</u>

This can be analysed as follows:

	2022 £	2021 £
Harapan Fund	65,533	56,303
Other endowment funds	7,932	8,086
Other restricted funds	2,563	83
Unrestricted funds	18,412	2,068
	<u>94,440</u>	<u>66,540</u>

The investment portfolio is predominantly held in European, North American, United Kingdom and Socially Responsible investment trusts (see note 11).

**5 Analysis of total resources expended**

	Direct Costs £	Grant Costs £	Support Costs £	Governance Costs* £	2022 Total £	2021 Total £
Expenditure on raising funds	1,655,564	-	220,755	29,650	1,905,969	944,551
Expenditure on charitable activities						
Preventing Extinctions	1,057,132	1,551,595	356,837	29,650	2,995,214	2,543,397
Important Bird and Biodiversity Areas	3,357,838	5,102,408	907,243	29,650	9,397,139	4,715,690
Migratory Birds and Flyways	1,546,691	1,035,104	353,153	29,650	2,964,598	2,357,639
Marine	939,478	882,286	249,192	29,650	2,100,606	2,550,442
Invasive Alien Species	165,591	188,802	48,476	29,650	432,519	374,868
Forests	1,461,670	2,891,643	564,030	29,650	4,946,993	4,430,159
Climate Change	203,187	408,682	83,695	29,650	725,214	597,298
Local Engagement & Empowerment	191,066	121,869	42,805	29,650	385,390	552,494
Capacity Development	1,448,648	566,837	275,690	29,650	2,320,825	2,247,148
Conservation Science	1,105,327	213,708	430,426	29,650	1,779,111	1,266,266
Conservation Policy	763,356	1,191,936	267,457	29,650	2,252,399	2,156,437
Total resources expended	<u>13,895,548</u>	<u>14,154,870</u>	<u>3,799,759</u>	<u>355,800</u>	<u>32,205,977</u>	<u>24,736,389</u>

Programme areas are highly diverse, and most projects overlap the different programme areas.

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

Notes to the Financial Statements

Analysis of expenditure by cost type

	Direct Costs £	Regional Support £	Global Support £	Governance Costs £	Total 2022 £	Total 2021 £
Staff costs	8,464,748	464,502	1,363,315	267,209	10,559,774	9,658,313
Support grants	14,154,871	-	-	-	14,154,871	8,834,866
Travel & conferences	1,069,993	38,260	12,326	74,164	1,194,743	448,605
Professional services	3,590,751	433,657	455,604	9,524	4,489,536	3,911,764
Office accommodation	120,844	226,382	276,054	-	623,280	636,768
Equipment & supplies	115,244	17,894	53,835	-	186,973	167,491
Communications	281,962	45,494	82,320	4,903	414,679	401,517
Event costs	804,431	10,415	-	-	814,846	27,901
Audit	28,336	19,586	41,250	-	89,172	72,531
Foreign exchange (gain) / loss	(580,763)	466,109	(516,217)	-	(630,871)	265,168
Other costs	1	1,100	307,873	-	308,974	311,465
<b>Total</b>	<b>28,050,418</b>	<b>1,723,399</b>	<b>2,076,360</b>	<b>355,800</b>	<b>32,205,977</b>	<b>24,736,389</b>

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

**6 Net incoming resources**

The net incoming resources to funds is stated after charging:

	2022 £	2021 £
Auditors' remuneration:		
UK charity audit	41,250	38,850
Over accrued in prior year	-	(7,050)
Grant funder audits	28,335	19,482
International offices*	19,586	21,249
Depreciation of tangible fixed assets	120,998	40,076

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

**7 Trustees' remuneration and related party transactions**

The trustees received £Nil remuneration (2021: £Nil) except for the reimbursement of certain travel and subsistence costs to attend Board meetings and committee meetings. The total amount reimbursed was £12,590 to 7 trustees (2021: £Nil).

In total trustees made donations of £18,255 during the year (2021: £18,574).

## Notes to the Financial Statements

**8 Employee information**

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

	2022 Number	2021 Number
<i>Analysed by primary function</i>		
Charitable activities	159	192
Generating funds	23	22
Support activities	42	38
Management and administration of charity	3	3
	<hr/> 227	<hr/> 255

	2022 Number	2021 Number
<i>Analysed by geographical region</i>		
Africa	39	41
Americas	11	8
Asia	8	39
Europe	140	138
Japan	12	11
Middle East	7	8
Pacific	10	10
	<hr/> 227	<hr/> 255

	2022 £	2021 £
The costs for employing staff were:		
Wages and salaries	8,468,600	8,100,799
Social security costs	846,879	763,994
Pension costs (see note 18)	788,723	642,681
	<hr/> 10,104,202	<hr/> 9,507,474

## Notes to the Financial Statements

**8 Employee information (continued)**

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

	2022 Number	2021 Number
£60,000 to £69,999	4	5
£70,000 to £79,999	10	4
£80,000 to £89,999	1	3
£90,000 to £99,999	1	-
£100,000 to £109,999	1	1
£110,000 to £119,999	3	1
£120,000 to £129,999	-	-
£130,000 to £139,999	-	1
£140,000 to £149,999	-	-
£150,000 and over	2	1
	<u>22</u>	<u>16</u>

22 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 22 employees amounted to £185,477 (2021: 16 employees £113,719).

Key management personnel as defined by the Trustees are the Chief Executive and the management team. The total cost of key management personnel during the year was £1,538,439 for 15 employees (2021: 16 employees £1,390,836).

Termination payments amounting to £Nil (2021: £Nil) were made during the period.

## Notes to the Financial Statements

**9 Grants and awards**

Grants and awards to the value of £14,154,872 (2021: £8,834,866) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2022	2021
	£	£
American Bird Conservancy (ABC)*	1,046,464	-
Asity Madagascar*	207,551	153,168
Asociación Civil Armonía (ACA)*	244,844	-
Asociación Calidris*	169,363	82,168
Aves Argentinas (AOP)*	209,869	220,833
Aves y Conservación*	101,878	12,018
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	91,197	139,643
Bird Protection and Study Society of Serbia (BPSSS)*	135,487	40,134
BirdLife Cyprus*	174,239	89,400
Birdlife South Africa (BLSA)*	286,920	188,002
Birds Canada*	2,519	151,549
Burung Indonesia*	551,857	537,144
Conservation Society of Sierra Leone (CSSL)*	315,927	265,513
ECOAN – Asociación Ecosistemas Andinos	251,253	-
Fundacion Jocotoco	143,990	-
Global Initiative for Food Security and Ecosystem Preservation (GIFSEP)	109,530	-
Guyra Paraguay (GP)*	267,092	313,238
Haribon Foundation*	7,376	111,762
Hellenic Ornithological Society (HOS)*	140,531	111,029
Instituto de Investigación de Recursos Biológicos Alexander Von Humboldt	150,827	-
Lega Italiana Protezione Uccelli (LIPU)*	128,758	165,549
Ligue pour la Protection des Oiseaux (LPO)*	43,280	120,529
Malaysian Nature Society (MNS)*	60,794	139,104
Missouri Botanic Gardens (MBG)	143,957	-
National Audubon Society*	2,307,484	-
Nature Conservation Egypt (NCE)*	113,836	175,118
NatureLife Cambodia*	323,138	84,376
Naturschutzbund Deutschland e.V (NABU)*	98,654	125,299
Nigerian Conservation Foundation (NCF)*	147,142	55,643
Oikos	15,968	168,430
Polish Society for the Protection of Birds (OTOP)*	113,811	90,252
Royal Society for the Conservation of Nature (RSCN)*	148,161	126,534
Royal Society for the Protection of Birds (RSPB)*	739,518	259,289
SAVE Brasil*	264,998	368,682
Sociedad Española de Ornitología (SEO)*	62,245	149,230
Society for Nature Conservation (SABUKO)*	717,172	86,072
Society for the Conservation of Nature in Liberia (SCNL)*	316,607	214,292
The Society for the Conservation of Nature in Liberia (SPNL)*	19,121	115,282
University of East Anglia (UEA)	-	321,476
Wildlife Conservation Society (WCS)	479,097	214,187
WWF- Democratic Republic of Congo	171,536	-
Other Institutions	2,958,686	3,302,175
Other Individuals	172,195	137,746
	<hr/> 14,154,872	<hr/> 8,834,866

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

*\*Grants and Awards paid to BirdLife Partners*

## Notes to the Financial Statements

## 10 Tangible fixed assets – group and company

	Land	Buildings	Equipment	ERP and Website	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 January 2022	283,453	-	237,247	905,635	1,426,335
Additions	-	136,432	20,430	40,255	197,117
Disposals	-	-	(4,941)	(56,332)	(61,273)
At 31 December 2022	<u>283,453</u>	<u>136,432</u>	<u>252,736</u>	<u>889,558</u>	<u>1,562,179</u>
<b>Depreciation</b>					
At 1 January 2022	-	-	138,380	6,270	144,650
Disposals	-	-	(2,970)	-	(2,970)
Charge	-	-	42,087	78,911	120,998
At 31 December 2022	<u>-</u>	<u>-</u>	<u>177,497</u>	<u>85,181</u>	<u>262,678</u>
<b>Net book value</b>					
At 31 December 2022	<u>283,453</u>	<u>136,432</u>	<u>75,239</u>	<u>804,377</u>	<u>1,299,501</u>
At 31 December 2021	<u>283,453</u>	<u>-</u>	<u>98,867</u>	<u>899,365</u>	<u>1,281,685</u>

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

## Notes to the Financial Statements

## 11 Investments

	Group and company	
	2022 £	2021 £
Market value at 1 January	4,998,773	4,071,856
Additions at cost	2,013,239	1,470,253
Disposals proceeds	(1,454,666)	(1,104,512)
Investment income	73,465	64,389
Management charges	(41,695)	(25,520)
Movement in cash	45,517	(123,582)
Net gains / (losses) arising on revaluations during year	(419,360)	645,890
<b>Market value at 31 December: Group</b>	<b>5,215,273</b>	<b>4,998,773</b>
Add: Shares in subsidiary undertaking	2	2
<b>Total market value at 31 December: Company</b>	<b>5,215,275</b>	<b>4,998,775</b>
<b>Analysis of investments:</b>		
Investments managed from UK	3,925,539	4,355,146
Investments managed from Japan	1,289,734	643,627
	<b>5,215,273</b>	<b>4,998,773</b>

	Group		Company	
	2022 £	2021 £	2022 £	2021 £
Shares in group undertaking	-	-	2	2
Other investments	5,215,273	4,998,773	5,215,273	4,998,773
	<b>5,215,273</b>	<b>4,998,773</b>	<b>5,215,275</b>	<b>4,998,775</b>

The shares in the group undertaking are the holding in the 100% owned subsidiary BirdLife Limited and are included at cost. Further information is in note 23.

## Notes to the Financial Statements

**11 Investments (continued)**

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

	2022		2021	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	352,851	74.7	371,365	72.8
- Bonds	46,065	9.8	58,622	11.5
- Alternatives	48,671	10.3	52,194	10.2
- Cash	24,663	5.2	28,018	5.5
	<u>472,250</u>	<u>100</u>	<u>510,199</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,117,605	61.3	2,582,259	67.2
- Bonds	679,368	19.7	614,311	16.0
- Alternatives	431,873	12.5	472,807	12.3
- Cash	224,443	6.5	175,570	4.5
	<u>3,453,289</u>	<u>100</u>	<u>3,844,947</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	1,289,734	100	643,627	100
	<u>1,289,734</u>	<u>100</u>	<u>643,627</u>	<u>100</u>
Total	<u>5,215,273</u>		<u>4,998,773</u>	

**12 Debtors**

	Group		Company	
	2022	2021	2022	2021
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	5,912,723	4,272,468	5,912,725	4,272,468
Other debtors	34,260	375,820	34,260	375,820
Prepayments	213,844	223,348	213,844	223,348
Other taxation & social security	5,723	31,178	5,723	31,178
	<u>6,166,550</u>	<u>4,902,814</u>	<u>6,166,735</u>	<u>4,902,997</u>

Amounts due from funders:

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



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

	2022 £	2021 £
Trade creditors	564,115	259,301
Other taxation and social security	135,646	100,478
Other creditors	252,099	265,754
Accruals	2,668,839	1,783,401
Deferred income	215,263	223,765
	<u>3,835,962</u>	<u>2,632,700</u>

Deferred income is analysed as follows:

	2022 £	2021 £
Balance at 1 January	223,765	4,886
Amount released to incoming resources	(223,765)	(4,886)
Amount deferred in the year	215,263	223,765
Balance at 31 December	<u>215,263</u>	<u>223,765</u>

**14 Financial instruments**

	2022 £	2021 £
Financial assets measured at amortised cost	5,912,725	4,272,468
Financial liabilities measured at amortised cost	564,115	259,301
Financial assets at fair value	5,216,093	4,998,773

## Notes to the Financial Statements

## 15 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2022	resources	expended	transfers	2022
	£	£	£	£	£
<b>Permanent endowment funds:</b>					
Harapan Fund	3,599,993	65,533	(267,043)	(267,973)	3,130,510
Sundry Funds	493,694	7,932	(4,514)	(24,042)	473,071
		-	-	-	-
<b>Total</b>	<b>4,093,687</b>	<b>73,465</b>	<b>(271,557)</b>	<b>-292,015</b>	<b>3,603,581</b>

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	-
Gain on revaluation of investments	(292,015)
<b>Total</b>	<b>(292,015)</b>

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

Sundry funds include:

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

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

## 15 Capital funds – group and company (continued)

## Total return disclosure for investment of permanent endowments 2022

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
<b>At beginning of the reporting period:</b>									
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
<b>Total</b>	<b>2,250,563</b>	<b>1,349,430</b>	<b>3,599,993</b>	<b>30,280</b>	<b>171,913</b>	<b>202,193</b>	<b>187,612</b>	<b>103,890</b>	<b>291,502</b>
<b>Movements in the reporting period:</b>									
Exchange gains/losses	243,410	-	243,410	1,475	-	1,475	(13,809)	-	(13,809)
Investment return: dividends & interest	-	65,533	65,533	-	3,244	3,244	-	4,688	4,688
Investment return: realised & unrealised gains & (losses)	-	(511,383)	(511,383)	-	(11,580)	(11,580)	-	(128)	(128)
Less: Investment management costs	-	(37,181)	(37,181)	-	(1,846)	(1,846)	-	(2,668)	(2,668)
<b>Total</b>	<b>243,410</b>	<b>(483,031)</b>	<b>(239,621)</b>	<b>1,475</b>	<b>(10,182)</b>	<b>(8,707)</b>	<b>(13,809)</b>	<b>1,892</b>	<b>(11,917)</b>
Unapplied total return allocated to income	-	(229,862)	(229,862)	-	-	-	-	-	-
<b>Net movements in reporting period</b>	<b>-</b>	<b>(229,862)</b>	<b>(229,862)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At end of the reporting period:</b>									
Gift component of the permanent endowment	2,493,973	-	2,493,973	31,754	-	31,754	173,803	-	173,803
Unapplied total return	-	636,537	636,537	-	161,732	161,732	-	105,782	105,782
<b>Total</b>	<b>2,493,973</b>	<b>636,537</b>	<b>3,130,510</b>	<b>31,754</b>	<b>161,732</b>	<b>193,486</b>	<b>173,803</b>	<b>105,782</b>	<b>279,585</b>

## 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
	£	£	£	£	£	£	£	£	£
<b>At beginning of the reporting period:</b>									
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
<b>Total</b>	2,194,747	967,988	3,162,735	32,036	143,248	175,284	174,551	78,067	252,618
<b>Movements in the reporting period:</b>									
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)
<b>Total</b>	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)	-	-	-	-	-	-
<b>Net movements in reporting period</b>	-	(62,152)	(62,152)	-	-	-	-	-	-
<b>At end of the reporting period:</b>									
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
<b>Total</b>	2,250,563	1,349,430	3,599,993	30,280	171,913	202,193	187,612	103,890	291,502

# Notes to the Financial Statements

## 16 Restricted income funds – group and company

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

	Balance at 01-Jan 2022	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2022
	£	£	£	£
<b>Global and Multi-Regional Programmes</b>				
Preventing Extinctions	627,857	1,096,008	( 1,215,052 )	508,813
Important Bird and Biodiversity Areas	1,519,745	6,424,110	( 4,438,487 )	3,505,368
Forests	1,977,477	993,695	( 1,673,693 )	1,297,479
Marine	1,083,911	655,897	( 907,120 )	832,688
Migratory Birds and Flyways	348,552	5,186,844	( 802,865 )	4,732,531
Conservation Science	102,726	1,106,943	( 1,029,428 )	180,241
Climate Change	277,786	147,005	( 164,855 )	259,936
Capacity Development	352,862	1,607,053	( 1,503,200 )	456,715
Fundraising	429,389	93,043	( 286,200 )	236,232
Global and Multi-Regional Programmes - Other	40,533	921,502	( 798,659 )	163,376
	<u>6,760,838</u>	<u>18,232,100</u>	<u>(12,819,559)</u>	<u>12,173,379</u>
<b>Africa</b>				
Preventing Extinctions	345,624	566,125	( 560,102 )	351,647
Important Bird and Biodiversity Areas	54,721	666,345	( 598,392 )	122,674
Forests	623,341	1,176,930	( 1,700,237 )	100,034
Marine	114,845	1,030,676	( 571,073 )	574,448
Migratory Birds and Flyways	154,174	304,726	( 194,318 )	264,582
Capacity Development	302,165	305,393	( 426,161 )	181,397
Africa – Other	47,408	44,849	( 72,543 )	19,714
	<u>1,642,278</u>	<u>4,095,044</u>	<u>(4,122,826)</u>	<u>1,614,496</u>
<b>Americas</b>				
Important Bird and Biodiversity Areas	208,848	3,232,872	(3,178,600)	263,120
Migratory Birds and Flyways	298,932	1,121,525	(1,061,714)	358,743
Forests	35,846	865,238	(803,557)	97,527
Americas - Other	60,746	454,271	(577,742)	(62,725)
	<u>604,372</u>	<u>5,673,906</u>	<u>(5,621,613)</u>	<u>656,665</u>
<b>Asia</b>				
Preventing Extinctions	233,725	336,299	(172,264)	397,760
Migratory Birds and Flyways	473,789	217,687	(231,561)	459,915
Asia – Other	221,081	319,380	(399,476)	140,985
	<u>928,595</u>	<u>872,366</u>	<u>(803,301)</u>	<u>998,660</u>
<b>Japan</b>				
Preventing Extinctions	104,152	215,659	(175,664)	144,147
Forests	222,699	45,013	(34,965)	232,747
Conservation Science	1,327,852	2,380,556	(456,783)	3,251,625
Japan - Other	94,560	187,098	(129,025)	152,633
	<u>1,749,263</u>	<u>2,828,326</u>	<u>(796,437)</u>	<u>3,781,152</u>
<b>Europe &amp; Central Asia</b>				
Preventing Extinctions	102,126	402,148	(186,762)	317,512
Marine	155,320	388,628	(454,414)	89,534
Conservation Policy	354,962	1,797,965	(1,606,116)	546,810
Europe & Central Asia - Other	154,481	1,145,344	(1,161,496)	138,329
	<u>766,888</u>	<u>3,734,084</u>	<u>(3,408,787)</u>	<u>1,092,185</u>
<b>Middle East</b>				
Migratory Birds and Flyways	61,863	270,652	(301,160)	31,355
Middle East - Other	30,269	255,087	(275,446)	9,910
	<u>92,132</u>	<u>525,739</u>	<u>(576,606)</u>	<u>41,265</u>
<b>Pacific</b>				
Important Bird and Biodiversity Areas	141,216	161,903	(241,290)	61,829
Invasive Alien Species	378,480	554,949	(252,776)	680,653
Marine	7,803	218,556	(40,963)	185,396
Pacific – Other	36,068	52,808	(49,055)	39,821
	<u>563,567</u>	<u>988,216</u>	<u>(584,084)</u>	<u>967,699</u>
<b>BirdLife total</b>	<u>13,107,933</u>	<u>36,950,782</u>	<u>(28,733,214)</u>	<u>21,325,501</u>

Where it is judged that the terms of the grants have been sufficiently fulfilled to establish the entitlement to funding, income is accrued, and any balance included under Amounts due from funders in note 12.

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

## Notes to the Financial Statements

## 17 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2022 Total £	Tangible fixed assets £	Investments £	Net current assets £	2021 Total £
<b>Endowment funds</b>								
Helmut Sick Fund	-	193,486	-	193,486	-	202,192	-	202,192
Sumatra Fund	-	279,585	-	279,585	-	291,502	-	291,502
Harapan Fund	-	3,130,510	-	3,130,510	-	3,599,993	-	3,599,993
<b>Restricted funds</b>	-	1,289,734	20,035,767	21,325,501	-	-	13,107,933	13,107,933
<b>Unrestricted funds</b>	<u>1,299,501</u>	<u>321,958</u>	<u>995,227</u>	2,616,686	<u>1,281,685</u>	<u>905,086</u>	<u>162,141</u>	<u>2,348,912</u>
	<u>1,299,501</u>	<u>5,215,273</u>	<u>21,030,994</u>	<u>27,545,768</u>	<u>1,281,685</u>	<u>4,998,773</u>	<u>13,270,074</u>	<u>19,550,532</u>

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

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

## Notes to the Financial Statements

### 18 Pension obligations

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £788,723 (2021: £642,681). Pension contributions payable to the funds at the year-end were £Nil (2021: £Nil).

### 19 Indemnity insurance

An indemnity insurance premium amounting to £3,961 (2021: £1,840) was paid for the year. The insurance indemnifies:

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

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

	2022	2021
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	7,966,420	103,323
Adjustments for:		
Depreciation on tangible fixed assets	120,998	40,425
Losses on disposal of tangible fixed assets	87,118	327
(Increase)/Decrease in debtors	(1,263,737)	410,167
Increase/(Decrease) in creditors	1,203,263	442,131
Loss/(Gain) on investments	387,590	(684,759)
Net cash inflow/(outflow) from operating activities	<u>8,501,652</u>	<u>311,614</u>

### 21 Analysis of net funds and reconciliation of net cash flow to movement in net funds

Group	2022	2021
	£	£
Net funds, being cash at bank and in hand, at 1 January	10,999,960	11,432,460
Increase/(Decrease) in cash in the year	<u>7,700,445</u>	<u>(432,500)</u>
Net funds, being cash at bank and in hand, at 31 December	<u>18,700,405</u>	<u>10,999,960</u>

### 22 Operating lease commitments

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

	2022	2021
	£	£
Commitments expiring within one year	260,666	286,026
Commitments expiring in 2 – 5 years	313,449	499,333
Commitments expiring after 5 years	-	-

Of the above commitments £346,170 (2021: £461,560) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.

## Notes to the Financial Statements

### 23 Trading subsidiary

The Secretariat to the BirdLife International Partnership (BirdLife International, the UK registered Charity and Company) operates across all continents. In order to do this, it has branches which are controlled and managed by BirdLife International. In certain countries, where it has been necessary, branches of the Secretariat have been set up and locally registered. These branches, as with all other Secretariat branches are not treated as separate from the main charity for the purposes of these financial statements. The results contributing to the results of BirdLife International are summarised in note 24. These are all fully integrated into the main charity financial statements.

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Services Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2022, but changed its name on 11 May 2018 to BirdLife Limited. The net assets of BirdLife Limited at the year-end were £2.

### 24 BirdLife International branches

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

**Ippan Shadan Houjin BirdLife International Tokyo** is an association registered in Japan. It is controlled by a Board comprising staff of BirdLife International. Senior staff are employed by BirdLife International.

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

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

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	1,597,733	2,621,794
Ippan Shadan Houjin BirdLife International Tokyo	2,988,928	3,781,101
BirdLife International (Asia) Limited	774,068	(2,062,015)
BirdLife International (Kenya)	2,270,023	532,151

### 25 Connected organisations

Friends of BirdLife International Inc. (Formerly American Friends of BirdLife International Inc.) is a tax-exempt organisation incorporated in the USA. Its objectives are in support of the objectives of the BirdLife International Partnership. Two staff members of BirdLife International serve on the board of directors of the organisation. Its name was changed in 2021 to Friends of BirdLife International Inc.

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

### 26 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 55 to 59 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.



**Contributions from BirdLife Partners**

Country/Territory	Partner	2022			2021		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,488	-	2,488	1,934	-	1,934
Australia*	BirdLife Australia	9,290	-	9,290	13,898	-	13,898
Austria	BirdLife Austria	7,481	3,381	10,862	3,077	5,189	8,266
Azerbaijan	Azerbaijan Ornithological Society (AOS)	-	-	-	(366)	-	(366)
Bahamas	Bahamas National Trust (BNT)	1,847	-	1,847	-	-	-
Belarus	Akhova Ptushak Belarusi (APB)	-	-	-	455	-	455
Belgium*	Natuurpunt	81,556	-	81,556	76,821	-	76,821
Belgium*	Natagora	20,734	-	20,734	15,787	-	15,787
Belize*	Belize Audubon Society (BAS)	411	-	411	305	-	305
Bhutan	Royal Society for the Protection of Nature (RSPN)	461	-	461	422	-	422
Bolivia*	Asociación Civil Armonía (ACA)	461	-	461	330	-	330
Botswana	BirdLife Botswana (BLB)	402	-	402	350	-	350
Brazil	SAVE Brasil	372	-	372	336	-	336
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	705	438,764	439,469	935	197,474	198,409
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	743	-	743	346	-	346
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	374	-	374	-	-	-
Cambodia	Nature Life Cambodia	433	-	433	-	20,928	20,928
Canada	Nature Canada (NC)	3,034	-	3,034	2,825	42,724	45,549
Canada*	Bird Studies Canada (BSC)	5,931	-	5,931	8,670	-	8,670
Cape Verde	Biosfera	380	-	380	-	-	-
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	(369)	-	(369)	364	-	364
Colombia	Asociación Calidris	365	-	365	358	-	358
Cook Islands	Te Ipukarea Society (TIS)	380	-	380	336	-	336
Croatia	Association BIOM	633	9,066	9,699	617	342	959
Cyprus	BirdLife Cyprus	675	4,227	4,901	658	-	658
Czechia	Czech Society for Ornithology (CSO)	4,661	-	4,661	4,436	8,055	12,491
Denmark	Dansk Ornitologisk Forening (DOF)	16,818	-	16,818	15,599	-	15,599
Dominican Republic	Grupo Jaragua	396	-	396	347	-	347
Ecuador	Aves y Conservación	-	-	-	-	-	-
Egypt	Nature Conservation Egypt (NCE)	415	-	415	361	-	361
Estonia	Eesti Ornitoloogiuühing (EOU)	755	-	755	749	-	749
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	416	-	416	353	-	353
Falkland Islands	Falklands Conservation	380	-	380	353	25,632	25,985
Fiji*	Nature Fiji-MareqetiViti	418	-	418	793	2,948	3,741
Finland*	BirdLife Suomi-Finland	17,933	2,113	20,046	19,626	-	19,626
France	Ligue pour la Protection des Oiseaux (LPO)	59,454	-	59,454	73,165	-	73,165
French Polynesia	Societe' d'Ornithologie de Polynesie "Manu"	380	-	380	364	-	364
Georgia	Society for Nature Conservation (SABUKO)	380	-	380	353	-	353
Germany	Nature and Biodiversity Conservation Union (NABU)	157,607	73,229	230,836	100,469	22,265	122,734
Ghana	Ghana Wildlife Society (GWS)	374	-	374	365	-	365
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	380	-	380	353	-	353
Greece	Hellenic Ornithological Society (HOS)	1,342	-	1,342	1,298	-	1,298

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2022			2021		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Guinea	Guinee-Ecologie	374	-	374	-	-	-
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,438	-	1,438	1,322	3,453	4,775
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	5,208	2,530	7,738	5,176	5,189	10,365
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	880	-	880	819	-	819
India	Bombay Natural History Society (BNHS)	3,409	-	3,409	2,533	-	2,533
Indonesia*	Burung Indonesia	402	-	402	364	-	364
Iraq	Nature Iraq (NI)	-	-	-	-	477	477
Ireland	BirdWatch Ireland	3,432	-	3,432	7,997	-	7,997
Italy	Lega Italiana Protezione Uccelli (LIPU)	23,332	8,432	31,764	22,803	-	22,803
Japan	Wild Bird Society of Japan (WBSJ)	1,520	-	1,520	1,433	-	1,433
Jordan*	Royal Society for the Conservation of Nature (RSCN)	415	-	415	356	-	356
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	380	-	380	364	-	364
Kenya	Nature Kenya (EANHS)	374	2,551	2,925	459	-	459
Latvia	Latvijas Ornitologijas Biedriba (LOB)	659	-	659	921	-	921
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	380	-	380	353	-	353
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	1,084	-	1,084	886	-	886
Lithuania	Lithuanian Ornithological Society (LOD)	652	-	652	376	-	376
Luxembourg	natur&emwelt a.s.b.l	4,893	-	4,893	4,413	-	4,413
North Macedonia	Macedonian Ecological Society (MES)	380	-	380	394	-	394
Madagascar	Asity Madagascar	416	-	416	364	-	364
Malaysia	Malaysian Nature Society (MNS)	1,292	-	1,292	1,267	-	1,267
Malta	BirdLife Malta	1,557	38,282	39,839	804	-	804
Mauritania	Nature Mauritanie	(369)	-	(369)	369	-	369
Mauritius*	Mauritian Wildlife Foundation	380	-	380	353	-	353
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	380	832	1,212	347	-	347
Morocco*	GREPOM/BirdLife Morocco	456	-	456	369	-	369
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	380	-	380	353	-	353
Nepal*	Bird Conservation Nepal (BCN)	679	-	679	650	-	650
Netherlands	Vogelbescherming Nederland (VBN)	141,531	223,012	364,543	129,198	285,787	414,985
Nigeria*	Nigerian Conservation Foundation (NCF)	1,229	-	1,229	1,177	-	1,177
Norway*	Norsk Ornitologisk Forening (NOF)	7,944	-	7,944	7,481	-	7,481
Palau	Palau Conservation Society (PCS)	380	-	380	340	-	340
State of Palestine*	Palestine Wildlife Society (PWLS)	462	-	462	369	-	369
Panama*	Sociedad Audubon de Panama (PAS)	369	-	369	381	-	381
Paraguay	Guyra Paraguay (GP)	922	-	922	716	-	716
Philippines	Haribon Foundation (HF)	421	-	421	336	-	336
Poland	Polish Society for the Protection of Birds (OTOP)	1,624	-	1,624	2,555	4,000	6,555
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	2,001	-	2,001	2,972	-	2,972

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2022			2021		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Romania	Romanian Ornithological Society (SOR)	(3,530)	-	(3,530)	640	-	640
Senegal	Nature-Communautés-Développement (NCD)	413	-	413	-	-	-
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	658	-	658	349	-	349
Seychelles	Nature Seychelles	380	-	380	-	-	-
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	463	-	463	401	-	401
Singapore*	Nature Society (Singapore)	813	-	813	743	-	743
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	800	832	1,632	867	-	867
Slovenia	Drustvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	791	-	791	801	-	801
South Africa	BirdLife South Africa (BLSA)	905	-	905	992	-	992
Spain	Sociedad Española de Ornitología (SEO)	12,526	(877)	11,648	13,462	-	13,462
Sri Lanka*	Field Ornithology Group of Sri Lanka (FOGSL)	416	-	416	330	-	330
Sweden	Sveriges Ornitologiska Förening (SOF)	19,497	5,712	25,209	20,436	5,144	25,580
Switzerland	Schweizer Vogelschutz (SVS)	53,329	21,133	74,461	71,443	43,244	114,687
Thailand	Bird Conservation Society of Thailand (BCST)	402	-	402	353	-	353
Tunisia*	Association Les Amis des Oiseaux (AAO)	417	-	417	364	-	364
Turkey	Doga Dernegi	376	-	376	369	-	369
Uganda*	Nature Uganda (NU)	433	-	433	353	-	353
UK*	Royal Society for the Protection of Birds (RSPB)	450,351	490,983	941,334	250,819	662,326	913,145
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	-	-	-	358	-	358
Uruguay	Aves Uruguay (GUPECA)	463	-	463	369	-	369
USA	American Bird Conservancy (ABC)	6,058	54,235	60,293	5,814	13,794	19,608
USA	National Audubon Society	124,699	118,048	242,747	107,447	101,716	209,163
Zambia	BirdWatch Zambia	380	-	380	364	-	364
Zimbabwe	BirdLife Zimbabwe (BLZ)	380	-	380	360	12,780	13,140
		<u>1,283,577</u>	<u>1,493,954</u>	<u>2,777,531</u>	<u>1,026,246</u>	<u>1,463,467</u>	<u>2,483,713</u>

\*Unrestricted contributions from BirdLife Partners were made up of:

Partner membership contributions	862,145
Other Income from Partners	<u>421,432</u>
Total	<u>1,283,577</u>

<b>Payments to BirdLife Partners</b>		2022	2021
<b>Country/Territory</b>	<b>Partner</b>	£	£
Argentina	Aves Argentinas (AOP)	209,869	220,833
Austria	BirdLife Austria	1,724	-
Belgium*	Natuurpunt	1,724	-
Belgium*	Natagora	2,011	-
Belize*	Belize Audubon Society (BAS)	-	120
Bhutan	Royal Society for Protection of Nature (RSPN)	-	462
Bolivia*	Asociación Civil Armonía (ACA)	244,844	-
Botswana	BirdLife Botswana (BLB)	7,013	14,795
Brazil	SAVE Brazil	264,998	368,682
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	174	675
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	-	4,288
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	-	8,575
Cabo Verde	Biosfera I	91,197	139,643
Cambodia	Nature Life Cambodia	323,138	78,203
Canada*	Bird Studies Canada	2,519	151,549
Colombia	Asociación Calidris	169,363	82,168
Cook Islands	Te Ipukarea Society (TIS)	7,623	1,510
Croatia	Association BIOM	53,416	50,637
Cyprus	BirdLife Cyprus	174,239	48,825
Czechia	Czech Society for Ornithology (CSO)	10,660	13,620
Denmark	Dansk Ornitologisk Forening (DOF)	27,062	-
Ecuador	Aves y Conservacion (CECIA)	101,878	12,018
Egypt	Nature Conservation Egypt (NCE)	120,415	175,118
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	4,389	95,260
Fiji*	Nature Fiji-Mareqeti Viti	4,025	-
Finland*	BirdLife Suomi-Finland	7,723	-
France	Ligue pour La Protection des Oiseaux (LPO)	43,280	120,529
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	74,879	70,118
Georgia	SABUKO - Society for Nature Conservation	717,172	86,072
Germany	Nature and Biodiversity Conservation Union (NABU)	98,654	125,299
Ghana	Ghana Wildlife Society (GWS)	-	1,841
Greece	Hellenic Ornithological Society (HOS)	140,531	111,029
Guinea	Guinee Ecologie	5,914	15,862
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	11,352	3,516
Hungary*	Hungarian Ornithological and Nature Conservation Society (MME)	2,011	675
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	27,061	-
India	Bombay Natural History Society (BNHS)	38,853	45,624
Indonesia*	Burung Indonesia	551,857	537,144
Iraq	Nature Iraq	6,057	499
Ireland	BirdWatch Ireland	1,724	-
Italy	Lega Italiana Protezione Uccelli (LIPU)	128,758	165,549
Jordan*	Royal Society for the Conservation of Nature (RSCN)	148,161	126,534
Kazakhstan*	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	10,665	4,902
Kenya	Nature Kenya (EANHS)	53,899	99,373
Latvia	Latvia Ornithological Society (LOB)	12,210	7,767
Lebanon*	Society for the Protection of Nature in Lebanon (SPNL)	19,121	115,282
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	316,607	214,292
Lithuania	Lithuanian Ornithological Society (LOD)	-	16,087
North Macedonia	Macedonian Ecological Society (MES)	2,351	4,803
Madagascar	Asity Madagascar	207,551	153,168
Malawi	Wildlife and Environmental Society of Malawi (WESM)	8,410	9,705
Malaysia	Malaysian Nature Society (MNS)	60,794	139,104
Malta	BirdLife Malta	39,819	37,181
Mauritania	Nature Mauritanie	5,242	18,949
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	13,423	22,169
Morocco*	GREPOM/BirdLife Morocco	33,517	40,000
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	5,051	26,691
Nepal*	Bird Conservation Nepal	4,829	10,473
Netherlands	Vogelbescherming Nederland (VBN)	6,035	-
Nigeria*	Nigerian Conservation Foundation (NCF)	147,142	55,644
Norway	Norsk Ornitologisk Forening (NOF)	-	1,564
State of Palestine*	Palestine Wildlife Society (PWLS)	2,390	19,339

**BirdLife International Trustees' Report and Financial Statements 2022**  
**Notes to the Financial Statements**

<b>Payments to BirdLife Partners (Continued)</b>		2022	2021
<b>Country/Territory</b>	<b>Partner</b>	£	£
Paraguay	Guyra Paraguay (GP)	267,092	313,238
Panama*	Sociedad Audubon de Panama (PAS)	2,240	-
Peru	Asociación Ecosistemas Andinos (ECOAN)	90,881	-
Philippines	Haribon Foundation (HF)	7,376	111,762
Poland	Polish Society for the Protection of Birds (OTOP)	113,811	91,120
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	21,579	65,462
Romania	Romanian Ornithological Society (SOR)	-	5,137
Senegal	Nature-Communautés-Développement (NCD)	44,632	13,141
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	135,487	40,134
Seychelles	Nature Seychelles	-	8,576
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	315,927	265,513
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	1,724	-
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	35,548	38,684
South Africa	BirdLife South Africa (BLSA)	286,920	188,002
Spain	Sociedad Española de Ornitología (SEO)	62,245	149,230
Sweden	Sveriges Ornitologiska Förening (SOF)	8,621	-
Switzerland	Schweizer Vogelschutz (SVS)	-	4,265
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	30,701	49,862
Tanzania	Nature Tanzania	55,304	-
Thailand	Bird Conservation Society of Thailand	37,653	29,000
Tunisia*	Associacion "Les Amis des Oiseaux"	43,624	73,103
Turkey	Doga Dernegi	81,504	75,735
Uganda*	Nature Uganda (NU)	31,512	-
UK*	Royal Society for the Protection of Birds (RSPB)	739,518	259,289
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	55,955	-
Uruguay	Aves Uruguay	8,425	11,640
USA	American Bird Conservancy (ABC)	1,046,464	-
USA	National Audubon Society	2,307,484	-
Zambia	BirdWatch Zambia	10,608	38,839
Zimbabwe	BirdLife Zimbabwe (BLZ)	30,249	63,262
		<hr/>	<hr/>
		10,648,408	5,768,759

\*Partner organisations that had representatives on the board of directors of BirdLife International during 2022. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

## 27 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2021 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>					
Partner membership contributions	26	840,989	-	-	840,989
Subscriptions		161,711	-	-	161,711
Other donations and legacies		1,066,352	3,324,962	-	4,391,314
<i>Other trading activities</i>					
Event income		-	181,048	-	181,048
Trading activities		15,836	-	-	15,836
Income from investments	4	2,068	83	64,389	66,540
<i>Income from charitable activities</i>					
Partner organisations	26	185,257	1,463,467	-	1,648,724
Governmental institutions		3,026	4,274,499	-	4,277,525
Trusts and foundations		633,482	9,246,074	-	9,879,556
Corporations		-	2,825,892	-	2,825,892
Other income		533	23,710	-	24,243
<b>Total income</b>	27	2,909,254	21,339,735	64,389	24,313,378
<b>Resources expended:</b>					
Expenditure on raising funds	5	840,390	78,641	25,520	944,551
<i>Expenditure on charitable activities</i>					
Preventing Extinctions	5	126,719	2,416,678	-	2,543,397
Important Bird and Biodiversity		280,995	4,434,695	-	4,715,690
Migratory Birds and Flyways		15,339	2,342,300	-	2,357,639
Marine		174,202	2,376,240	-	2,550,442
Invasive Alien Species		55,996	318,872	-	374,868
Forests		421,510	4,008,649	-	4,430,159
Climate Change		72,687	524,611	-	597,298
Local Engagement & Empowerment		112,581	439,913	-	552,494
Capacity Development		253,791	1,993,357	-	2,247,148
Conservation Science		83,399	1,182,867	-	1,266,266
Conservation Policy		80,299	2,076,138	-	2,156,437
<b>Total Resources Expended</b>	5	2,517,908	22,192,961	25,520	24,736,389
Net gains on investments	15	-	-	526,334	526,334
<b>Net income / (expenditure) before</b>		391,346	(853,226)	565,203	103,323
Transfers between funds	15	-	62,152	(62,152)	-
<b>Net movement in funds</b>		391,346	(791,074)	503,051	103,323
<b>Total funds brought forward</b>	15	1,957,566	13,899,007	3,590,636	19,447,209
<b>Total funds carried forward</b>		2,348,912	13,107,933	4,093,687	19,550,532

## 28 Capital commitments

Commitments for capital expenditure as at 31 December 2022 not provided for in the accounts was £Nil (2021 £Nil).

# In 100 years of our history, we've never needed your help more.

This decade is a tipping point for nature; it's now or never for tackling biodiversity loss and climate change. With nations' governments coming together on commitments including protecting and managing 30% of the Earth's land, freshwater and ocean by 2030, we have an opportunity we can't afford to miss.

## **Become a member**

Join with us to make a difference, now and for our planet's future. By becoming a member of BirdLife, your support will help us make sure garden birdsong stays common. It will stop threatened species like Andean Condors disappearing from our world. It will save landscapes that store carbon and shelter thousands of birds, animals and people. And it will speed up the changeover to renewable energy and kinder ways of living. It's only with your support that we'll be able to protect the world we share.

To learn more about becoming a member please email [membership@birdlife.org](mailto:membership@birdlife.org) or telephone +44 (0)1223 747524.

## **Support an area of our work**

At BirdLife International, we have the local roots, global network, experience and knowledge to sustainably protect the natural world and rebalance human impact. We're making progress every day. But with the help of philanthropists, foundations and corporations worldwide, we can do more, and we can do it faster.

To learn more how you can support our work, please e-mail [fundraising@birdlife.org](mailto:fundraising@birdlife.org) or telephone +44 (0)1223 747524.

More information can also be found online at [www.birdlife.org](http://www.birdlife.org)

## **Leave us a gift in your will**

Gifts left to BirdLife have been crucial in helping us accelerate our work in areas of priority. We will invest your legacy wisely so you can be certain it will help us make a real difference for birds, nature and people.

We'll keep protecting and campaigning for birds and nature across the world, preventing illegal killing, habitat destruction and climate change, but we need help. Could that be your legacy?

Including a gift in your will to BirdLife International is one of the most effective ways to preserve the future of both birds and nature. By acting now you can be sure that whatever problems birds may face in the future, BirdLife will be there to help, and so future generations can continue to be inspired as you have been in your lifetime.

For more information on how to write BirdLife into your will please e-mail [legacies@birdlife.org](mailto:legacies@birdlife.org) or telephone +44 (0)1223 747524.

More information can also be found online at <https://www.birdlife.org/legacies/>