



## **BirdLife International**

(The Secretariat to the BirdLife International Partnership)

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

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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## A message from our Chair



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

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

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

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

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

## A message from our CEO



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

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

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

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

**Martin Harper**  
**CEO**

# Trustees' Report

## Introduction

### Trustees' Report and Financial Statements

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

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

### The BirdLife International Partnership

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

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

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

### Why does BirdLife exist?

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

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

### How does the Partnership work?

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

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

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

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

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

### BirdLife's unique structure

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

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

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

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

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

## Objectives and Activities

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

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

### BirdLife's Strategy 2023-2032

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

### BirdLife's Theory of Change

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

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

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

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

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

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

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

conservation leaders and organisations to sustain change over time.

### Strategic Goals and Outcomes

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

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

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

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

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

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

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

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

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

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

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

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

## Operational Structure to deliver the Strategy

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

### GLOBAL PROGRAMMES

- Preventing Extinctions
- Forests
- Flyways
- Marine
- Climate

### GLOBAL FUNCTIONS

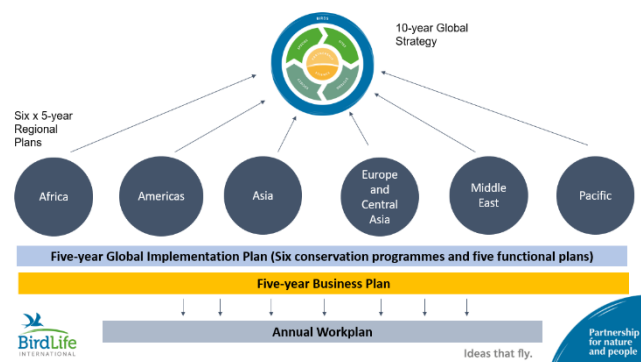
- Science
- Policy
- Partnership
- Business and Biodiversity
- Communications
- Fundraising
- Operations

### REGIONS

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

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

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



## Reference and Administrative Information

### Officers, Trustees and Senior Staff

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

**Honorary President**

*Her Imperial Highness Princess Takamado of Japan*

**Honorary President Emeritus**

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

**Honorary Vice Presidents**

*Baroness Young of Old Scone (UK)*

*Gerard A Bertrand (USA)*

*Anastasios P Leventis (UK)*

*Benjamin Olewine IV (USA)*

*Jane Fenton (UK)*

**BirdLife Council Members and Trustees**

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

**Current Council Members and Trustees****Chair:**

*Dr Mike Rands (UK)*

**Treasurer:**

*Martin Birch (UK)*

**Other Council Members:*****Africa***

*Khadija Bourass (Morocco)*

*Sheku Kamara (Sierra Leone)*

*Dr. Vikash Tatayah (Mauritius)*

***Asia***

*Dian Agista (Indonesia)*

*Ishana Thapa (Nepal)*

***Americas***

*Andrew Couturier (Canada) (resigned Aug 2024)*

*Amanda Acosta (Belize)*

*Rodrigo. W. Soria-Auza (Bolivia)*

***Europe & Central Asia***

*Lieven De Schamphelaere (Belgium)*

*Kjetil Aadne Solbakken (Norway)*

*Mika Asikainen (Finland)*

***Middle East***

*Fadi Naim Naser (Jordan)*

*Imad F. Atrash (State of Palestine)*

***Pacific***

*Nunia Thomas (Fiji)*

*Samantha Vine (Australia) (resigned Apr 2024)*

***Co-opted members***

*Alfred Chandler III (USA)*

*Beccy Speight (UK)*

*John Gregory (UK)*

*Christie Constantine (USA)*

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

## **BirdLife Advisory Group**

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

### **Chair:**

*John Adams (co-chair)*

*Piyush Gupta (co-chair)*

### **Other Advisory Group Members:**

*Geoff Ball*

*Nathalie Boulle*

*Nick Butcher*

*Alfred Chandler III*

*Christie Constantine*

*Gonzalo Saenz de Miera*

*Sean Dennis*

*Scott Dresser*

*Peter Eerdmans*

*Joe Ellis*

*Dale Forbes*

*John Gregory*

*Pamela Isdell*

*James Kushlan*

*Tasso Leventis*

*Michael Mavrovouniotis (joined Feb 2022)*

*H.E. Majid Al Mansouri*

*Hector Morales*

*Ben Olewine*

*Susan Orr*

*Adam Riley*

*Deborah Rivel*

*Mahima Sukhdev*

*Barry Sullivan*

*Terry Townshend*

*Kurt Vogt*

*Barbara Young (resigned Jan 2024)*

## **Senior Management of the Secretariat**

### **Chief Executive Officer:**

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

*Patricia Zurita (resigned Jul 2023)*

### **Global Directors:**

**Chief Operating Officer:** *Helen Bull*

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

**Chief Scientist:** *Stuart Butchart*

**Chief Development Officer:** *E.J. McAdams*

**Director of Conservation:** *Richard Grimmett*

**Director of Global Communications:** *Christopher Sands*

### **Regional Directors:**

**Africa:** *Paul Kariuki Nding'ang'a*

**Americas:** *Ian Davidson*

**Asia:** *Vinayagan Dharmarajah*

**Middle East:** *Ibrahim Khader*

**Pacific:** *Margaret West*

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

**Representative Director of Tokyo Office:** *Keiko Suzue*



## Secretariat Offices

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

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

### *Office of the Honorary President:*

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

### *Regional Partnership Secretariat Offices:*

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

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

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

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

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

Pacific Partnership Secretariat  
10 MacGregor Road  
Suva, Fiji

## Principal Professional Advisers

### **Principal Bankers & Investment Managers**

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

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

### **Principal Solicitors**

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

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

### **Registered Auditor**

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

### **Principal Pension Advisors**

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

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

## The BirdLife International Secretariat

### Structure, Governance and Management

#### BirdLife International structure

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

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

#### Governance

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

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

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

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

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

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

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

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

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

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

#### Trustees

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

#### Management

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

#### Pay and remuneration

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

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

### **Trustees' responsibilities**

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

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

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

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

# Strategic Report

## Achievements and Performance

### 2023 Highlights

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

#### SPECIES

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

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

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

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

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

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

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

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

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

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

#### SITES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## SYSTEMS

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

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

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

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

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

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

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

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

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

## SOCIETY

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

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

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

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

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

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

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

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

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

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

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

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

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

## SCIENCE

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

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

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

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

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

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

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

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

## PARTNERSHIP

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



communities, livelihoods and behaviour; and impact and learning.

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

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

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

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

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

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

## Operational – Building a Better BirdLife

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

## 2024 Work Plan

### Highlights from 2024 work plan

#### Organisational Priorities:

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

### The proposed top organisational priorities for 2024 are:

#### SPECIES

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

#### SITES

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

#### SYSTEMS

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

#### SOCIETY

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

#### SCIENCE

By December 2024, there will have been significant progress to redevelop the BirdLife Data Zone<sup>1</sup> so it is a dynamic, visually engaging and cutting-edge knowledge hub presenting enhanced and updated information on species, sites, flyways, conservation case studies, tools and BirdLife's policy positions.

#### PARTNERSHIP

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

#### BUILDING A BETTER BIRDLIFE

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



## Financial Review

### Review of finances

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

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

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

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

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

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

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

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

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

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

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

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

### Financial reserves

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

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

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

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

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

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

### **Going concern**

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

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

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

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

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

### **Risk and uncertainty**

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

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

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

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

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

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

Risk	Mitigation
<b>Operational risks</b>	
<p>BirdLife is increasingly engaging in carbon trading projects. The global carbon trading space is rapidly developing. Public and investor trust in carbon assets might deteriorate, plus the structures and contracts for such projects can also be complex, and our understanding of our obligations and liabilities might not be sufficiently good.</p>	<p>We will seek professional advice where relevant, to ensure that we have as full a knowledge as possible of all the factors involved in taking on such a project. We will also seek contract terms that limit our liability as far as possible. This is a new area of engagement for us and will be reviewed regularly and thoroughly.</p>
<p>Scientific data (e.g. in WDKBA) becoming poor quality and out of date</p>	<p>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.</p>
<p>Lost or compromised data, websites and IT systems or equipment, as a result of cyberattacks, or lost or stolen hardware.</p>	<p>We will implement all appropriate security measures, including two-factor authentication, data encryption and the latest security releases and bug patches. Staff undergo mandatory training on BirdLife's IT policies, and there is regular phish penetration testing (with additional training for any staff who fail the test). We have also introduced a process to ensure redundant websites are retired, and that new websites are developed and launched, in good order. To demonstrate its commitment to cybersecurity, BirdLife is working on gaining Cyber Essentials certification.</p>
<p>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.</p>	<p>BirdLife has introduced several policies to address this risk, including a donor due diligence process using a tool that enables us to check global sanctions and associated entities, enforcement actions, PEPs, state-owned enterprises, adverse media and more. Parties to contracts with BirdLife Secretariat are also subject to a due diligence check before contract signature.</p>
<p>Fraud: payments might be made to criminals or unauthorised personnel, instead of authorised recipients</p>	<p>In 2023 we carried out a detailed review into our fraud risk and analysed the effectiveness of our current controls. As a result, we are confident that we have appropriate safeguards in place to mitigate this.</p>
<b>Financial risks</b>	
<p>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.</p>	<p>BirdLife intends to continue advocating for nature-based funding, rather than location- or species-specific funding. BirdLife will also continue to embrace innovative sources of funding (e.g. business sustainability), rather than relying purely on philanthropic donors. In addition, there is the option to consolidate fundraising efforts into bigger nature-based projects, so that larger grants can be applied for. In addition, BirdLife has implemented tight budgetary and forecasting controls to ensure costs are managed in line with the reserves policy.</p>
<p>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.</p>	<p>We have implemented a number of controls. In particular, a foreign exchange exposure hedging strategy for the year ahead will be developed at the time of preparing the Budget based on expected future cash flows from secured income only. This will be reviewed and amended on a quarterly basis as additional income is secured. This will be approved by the Global Council on advice from the Finance and Risk Committee at the same time as the Budget.</p>

<i>Risk</i>	<i>Mitigation</i>
<b><i>Compliance with laws and regulations</i></b>	
<p>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.</p>	<p>BirdLife's Partner policies and official positions are clear in our Operational Procedures and are communicated to Partners and sub-grantees. We have an objective mechanism for removing Partners who do not meet the expected standards of behaviour. All project funding agreements contain obligations in relation to ethical conduct, and we intend to look at implementing mechanisms for monitoring compliance with this on a periodic basis. We will introduce additional checks in the Partner Quality Assurance System to assess vulnerabilities.</p> <p>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.</p>
<b><i>Governance</i></b>	
<p>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.</p>	<p>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.</p> <p>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.</p>
<p>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.</p>	<p>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.</p>
<p>BirdLife might fail to deliver on the purposes for which it was set up (its "charitable objectives", which are "to conserve all wild bird species and their habitats throughout the world") or might fail to work for the public benefit.</p>	<p>All projects are reviewed and signed off in accordance with our charitable objectives. All staff, but particularly Global Leadership Team, are made aware of what BirdLife's charitable objectives are and our obligations as a UK registered charity.</p>

### Fixed assets and investments

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

### Summary of investment policy

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

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

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

#### *Investment objectives*

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

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

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

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

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

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

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

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

### Subsidiary holding

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

### Grants and awards policy

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

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

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

## Section 172 (1) Statement

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

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

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

### The interests of the company's employees

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

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

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

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

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

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

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

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

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

### Energy Usage

Year End 31 December 2022

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

Year End 31 December 2023

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

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

## Fundraising

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

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

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

## Auditors

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

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

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

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

## **Acknowledgements**

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

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

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

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

**Martin Birch**  
Treasurer

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

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

### Other information

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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



### **Responsibilities of trustees**

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

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

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

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

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

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

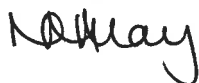
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

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

13<sup>th</sup> September 2024

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

For the year ended 31 December 2023

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

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

**BirdLife International Trustees' Report and Financial Statements 2023**

**Balance Sheets**

As at 31 December 2023

Company registration number: 2985746

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

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

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



**Martin Birch**

Treasurer

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

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

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

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

## **1 Charity information**

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

## **2 Going concern**

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

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

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

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

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

## **3 Accounting policies**

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

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

### *a) Basis of accounting*

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

### *b) Consolidation*

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

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

*c) Unrestricted funds*

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

*d) Restricted funds*

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

*e) Endowment funds*

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

*f) Incoming resources*

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

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

*g) Legacy income*

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

*h) Resources expended and cost allocation*

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

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

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

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

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

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

#### *i) Employee information*

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

#### *j) Pension costs*

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

#### *k) Operating leases*

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

#### *l) Foreign currencies*

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

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

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

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

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

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

#### *n) Investments*

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

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

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



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

#### *p) Financial instruments*

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

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

#### *q) Cash at bank and in hand*

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

#### *r) Critical judgements and estimations*

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

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

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

## Notes to the Financial Statements

**4 Investment income**

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

This can be analysed as follows:

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

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

**5 Analysis of total resources expended**

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

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

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

Notes to the Financial Statements

Analysis of expenditure by cost type

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

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

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

## 7 Trustees' remuneration and related party transactions

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

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

## Notes to the Financial Statements

**8 Employee information**

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

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

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

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

## Notes to the Financial Statements

**8 Employee information (continued)**

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

	2023 Number	2022 Number
£60,000 to £69,999	10	4
£70,000 to £79,999	6	10
£80,000 to £89,999	4	1
£90,000 to £99,999	2	1
£100,000 to £109,999	1	1
£110,000 to £119,999	3	3
£120,000 to £129,999	-	-
£130,000 to £139,999	-	-
£140,000 to £149,999	-	-
£150,000 and over	1	2
	<u>27</u>	<u>22</u>

23 employees earning more than £60,000 were members of the defined contribution pension scheme; employer's contributions payable during the year in respect to these 23 employees amounted to £181,632 (2022: 22 employees £185,477).

Key management personnel as defined by the Trustees are the Chief Executive and the Global Leadership Team. The total cost of key management personnel during the year was £1,584,271 for 14 employees (2022: 15 employees £1,538,439).

Termination payments amounting to £Nil (2022: £Nil) were made during the period.

## Notes to the Financial Statements

**9 Grants and awards**

Grants and awards to the value of £10,893,604 (2022: £14,154,872) were given to other organisations during the year, for work directly supporting BirdLife's charitable activities. Individual organisations are disclosed where total grants paid are over £100,000 in either year.

	2023	2022
	£	£
American Bird Conservancy (ABC)*	901,772	1,046,464
Asity Madagascar*	641,267	207,551
Asociación Civil Armonía (ACA)*	67,785	244,844
Asociación Calidris*	89,790	169,363
Aves Argentinas (AOP)*	247,476	209,869
Aves y Conservación*	109,380	101,878
Biosfera 1 – Associação Para a Defesa do Meio Ambiente*	120,808	91,197
Bird Protection and Study Society of Serbia (BPSSS)*	36,269	135,487
BirdLife Cyprus*	59,765	174,239
Birdlife South Africa (BLSA)*	217,168	286,920
Birds Canada*	-	2,519
Burung Indonesia*	362,402	551,857
Conservation Society of Sierra Leone (CSSL)*	865	315,927
ECOAN – Asociación Ecosistemas Andinos	50,138	251,253
EuroNatur Foundation	262,927	-
Fundacion Jocotoco	48,321	143,990
Global Initiative for Food Security and Ecosystem Preservation (GIFSEP)	-	109,530
Guinée Ecologie*	119,868	5,914
Guyra Paraguay (GP)*	170,079	267,092
Hellenic Ornithological Society (HOS)*	35,884	140,531
International Union for Conservation of Nature	247,117	4,315
Instituto de Investigación de Recursos Biológicos Alexander Von Humboldt	42,588	150,827
Lega Italiana Protezione Uccelli (LIPU)*	115,011	128,758
Missouri Botanic Gardens (MBG)	42,588	143,957
National Audubon Society*	1,096,181	2,307,484
Nature Conservation Egypt (NCE)*	83,390	113,836
Nature Fiji-Mareqeti Viti*	118,151	4,025
Nature Kenya (EANHS)*	103,566	53,899
NatureLife Cambodia*	246,151	323,138
Naturschutzbund Deutschland e.V (NABU)*	112,949	98,654
Nigerian Conservation Foundation (NCF)*	37,626	147,142
Polish Society for the Protection of Birds (OTOP)*	133,583	113,811
Royal Society for the Conservation of Nature (RSCN)*	4,998	148,161
Royal Society for the Protection of Birds (RSPB)*	628,075	739,518
SAVE Brasil*	285,032	264,998
Sociedad Española de Ornitología (SEO)*	192,499	62,245
Societe d'Ornithologie de Polynesie (SOP "MANU")	132,564	74,879
Society for Nature Conservation (SABUKO)*	14,861	717,172
Society for the Conservation of Nature in Liberia (SCNL)*	-	316,607
UNEP-WCMC	245,700	-
Wildlife Conservation Society (WCS)	311,713	479,097
WWF- Democratic Republic of Congo	49,140	171,536
Other Institutions	2,835,318	2,962,193
Other Individuals	272,839	172,195
	<hr/> 10,893,604	<hr/> 14,154,872

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

*\*Grants and Awards paid to BirdLife Partners*

## Notes to the Financial Statements

**10 Tangible fixed assets – group and company**

	Land £	Buildings £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2023	283,453	136,432	252,736	672,621
Additions	-	-	97,470	97,470
Disposals	-	-	(26,853)	(26,853)
At 31 December 2023	283,453	136,432	323,353	743,238
<b>Depreciation</b>				
At 1 January 2023	-	-	177,497	177,497
Disposals	-	-	(23,177)	(23,177)
Charge	-	13,643	63,419	77,062
At 31 December 2023	-	13,643	217,739	231,382
<b>Net book value</b>				
At 31 December 2023	283,453	122,789	105,614	511,856
At 31 December 2022	283,453	136,432	75,239	495,124

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

**11 Intangible fixed assets – group and company**

	ERP £	Website £	Total £
<b>Cost</b>			
At 1 January 2023	700,472	189,086	889,558
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	700,472	189,086	889,558
<b>Depreciation</b>			
At 1 January 2023	35,024	50,157	85,181
Disposals	-	-	-
Charge	70,047	31,348	101,395
At 31 December 2023	105,071	81,505	186,576
<b>Net book value</b>			
At 31 December 2023	595,401	107,581	702,982
At 31 December 2022	665,448	138,929	804,377

## Notes to the Financial Statements

## 12 Investments

	Group and company	
	2023 £	2022 £
Market value at 1 January	5,215,273	4,998,773
Additions at cost	2,270,029	2,013,239
Disposals proceeds	(527,632)	(1,454,666)
Investment income	51,500	73,465
Management charges	(30,502)	(41,695)
Movement in cash	85,465	45,517
Net gains / (losses) arising on revaluations during year	314,065	(419,360)
<b>Market value at 31 December: Group</b>	<b>7,378,198</b>	<b>5,215,273</b>
Add: Shares in subsidiary undertaking	2	2
<b>Total market value at 31 December: Company</b>	<b>7,378,200</b>	<b>5,215,275</b>
<b>Analysis of investments:</b>		
Investments managed from UK	4,261,425	3,925,539
Investments managed from Japan	3,116,773	1,289,734
	<b>7,378,198</b>	<b>5,215,273</b>

	Group		Company	
	2023 £	2022 £	2023 £	2022 £
Shares in group undertaking	-	-	2	2
Other investments	7,378,198	5,215,273	7,378,198	5,215,273
	<b>7,378,198</b>	<b>5,215,273</b>	<b>7,378,200</b>	<b>5,215,275</b>

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



## Notes to the Financial Statements

**12 Investments (continued)**

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

	2023		2022	
	£	%	£	%
Main Portfolio: GBP denominated				
- Equities	383,484	72.4	352,851	74.7
- Bonds	60,285	11.4	46,065	9.8
- Alternatives	43,766	8.2	48,671	10.3
- Cash	42,392	8.0	24,663	5.2
	<u>529,927</u>	<u>100</u>	<u>472,250</u>	<u>100</u>
Harapan Endowment: USD denominated				
- Equities	2,365,595	63.4	2,117,605	61.3
- Bonds	712,290	19.1	679,368	19.7
- Alternatives	340,022	9.1	431,873	12.5
- Cash	313,591	8.4	224,443	6.5
	<u>3,731,498</u>	<u>100</u>	<u>3,453,289</u>	<u>100</u>
Japanese Portfolio: YEN denominated				
- Equities	3,116,773	100	1,289,734	100
	<u>3,116,773</u>	<u>100</u>	<u>1,289,734</u>	<u>100</u>
Total	<u>7,378,197</u>		<u>5,215,273</u>	

**13 Debtors**

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Amounts owed by group undertaking	-	-	183	183
Amounts due from funders	6,278,075	5,912,723	6,278,075	5,912,725
Other debtors	96,337	34,260	96,337	34,260
Prepayments	153,592	213,844	153,592	213,844
Other taxation & social security	28,691	5,723	28,691	5,723
	<u>6,556,695</u>	<u>6,166,550</u>	<u>6,556,878</u>	<u>6,166,735</u>

Amounts due from funders:

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

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

	2023 £	2022 £
Trade creditors	1,416,501	564,115
Other taxation and social security	159,643	135,646
Other creditors	185,996	252,099
Accruals	729,595	2,668,839
Deferred income	1,241,626	970,535
	<u>3,733,362</u>	<u>4,591,234</u>

Deferred income is analysed as follows:

	2023 £	2022 £
Balance at 1 January	970,535	750,158
Amount released to incoming resources	(970,535)	(750,158)
Amount deferred in the year	1,241,626	970,535
Balance at 31 December	<u>1,241,626</u>	<u>970,535</u>

**15 Financial instruments**

	2023 £	2022 £
Financial assets measured at amortised cost	6,278,075	5,912,725
Financial liabilities measured at amortised cost	1,416,501	564,115
Financial assets at fair value	7,378,198	5,216,093

## Notes to the Financial Statements

## 16 Capital funds – group and company

	Balance at			Gains/(losses)	Balance at
	1 January	Incoming	Resources	and	31 December
	2023	resources	expended	transfers	2023
	£	£	£	£	£
<b>Permanent endowment funds:</b>					
Harapan Fund	3,130,510	42,566	(25,865)	262,328	3,409,539
Sundry Funds	473,071	8,934	(4,638)	53,383	530,750
<b>Total</b>	<u>3,603,581</u>	<u>51,500</u>	<u>(30,503)</u>	<u>315,711</u>	<u>3,940,289</u>

Net gains and transfers are represented above by:

	£
Transfer to restricted income funds	-
Gain on revaluation of investments	<u>315,711</u>
<b>Total</b>	<u>315,711</u>

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

Sundry funds include:

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

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

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

## Total return disclosure for investment of permanent endowments 2023

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

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

## Total return disclosure for investment of permanent endowments 2022

	Harapan Fund			Helmut Sick Fund			Sumatra Fund		
	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment	Trust for investment	Unapplied Total Return	Total Endowment
	£	£	£	£	£	£	£	£	£
<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>

# Notes to the Financial Statements

## 17 Restricted income funds – group and company

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

	Balance at 01-Jan 2023*	Incoming resources	Expenditure, gains/(losses) and transfers	Balance at 31-Dec 2023
	£	£	£	£
<b>Global and Multi-Regional Programmes</b>				
Species	2,246,920	3,250,880	(2,178,163)	3,319,637
Sites	5,284,925	7,364,553	(3,949,372)	8,700,106
Systems	1,870,689	3,122,474	(2,446,500)	2,546,663
Society	410,042	761,148	(839,507)	331,683
Partnership	497,672	843,885	(779,630)	561,927
Science	1,107,857	2,811,178	(2,298,019)	1,621,016
	<u>11,418,105</u>	<u>18,154,118</u>	<u>(12,491,191)</u>	<u>17,081,032</u>
<b>Africa</b>				
Species	556,811	802,101	(996,340)	362,572
Sites	561,800	662,350	(1,016,738)	207,412
Systems	184,916	425,288	(510,746)	99,458
Society	3,153	45,395	(42,389)	6,159
Partnership	190,815	150,180	(387,294)	(46,299)
Science	116,999	199,632	(219,713)	96,918
	<u>1,614,494</u>	<u>2,284,946</u>	<u>(3,173,220)</u>	<u>726,220</u>
<b>Americas</b>				
Species	177,246	1,223,608	(986,993)	413,861
Sites	388,318	1,874,483	(1,343,393)	919,408
Systems	69,715	704,022	(510,657)	263,080
Society	16,387	256,574	(263,754)	9,207
Partnership	(77,842)	87,495	(86,318)	(76,665)
Science	82,841	1,290,207	(1,324,539)	48,509
	<u>656,665</u>	<u>5,436,389</u>	<u>(4,515,654)</u>	<u>1,577,400</u>
<b>Asia</b>				
Species	1,232,732	627,588	(653,918)	1,206,402
Sites	794,336	463,113	(566,040)	691,409
Systems	446,146	152,449	(140,925)	457,670
Society	356,654	90,458	(79,913)	367,199
Partnership	83,359	1,868	(8,327)	76,900
Science	1,866,585	552,885	(503,467)	1,916,003
	<u>4,779,812</u>	<u>1,888,361</u>	<u>(1,952,590)</u>	<u>4,715,583</u>
<b>Europe &amp; Central Asia</b>				
Species	77,788	166,575	(182,104)	62,259
Sites	81,646	301,764	(295,597)	87,813
Systems	155,079	362,944	(411,719)	106,304
Society	463,217	2,010,615	(1,613,729)	860,103
Partnership	267,154	-	(210,300)	56,854
Science	47,302	199,104	(175,159)	71,247
	<u>1,092,186</u>	<u>3,041,002</u>	<u>(2,888,608)</u>	<u>1,244,580</u>
<b>Middle East</b>				
Species	15,164	(37,531)	30,669	8,302
Sites	23,536	97,537	(106,980)	14,093
Systems	20	5,368	(5,370)	18
Society	20	5,368	(5,370)	18
Partnership	-	-	-	-
Science	2,527	511	(1,756)	1,282
	<u>41,267</u>	<u>71,253</u>	<u>(88,807)</u>	<u>23,713</u>
<b>Pacific</b>				
Species	592,791	468,686	(672,962)	388,515
Sites	102,198	67,654	(149,997)	19,855
Systems	55,849	46,211	(85,041)	17,019
Society	9,500	24,767	(20,086)	14,181
Partnership	5,981	7,917	(9,321)	4,577
Science	201,381	227,377	(255,530)	173,228
	<u>967,700</u>	<u>842,612</u>	<u>(1,192,937)</u>	<u>617,375</u>
<b>BirdLife total</b>	<u>20,570,229</u>	<u>31,718,681</u>	<u>(26,303,007)</u>	<u>25,985,903</u>

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

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

Following a review of subscription income, a prior year adjustment was made that reduces the restricted balance at 1<sup>st</sup> January 2023 by £755,272 to £20,570,229.

## Notes to the Financial Statements

## 18 Analysis of net assets between funds

	Tangible fixed assets £	Investments £	Net current assets £	2023 Total £	Tangible fixed assets £	Investments £	Net current assets £	2022 Total £
<b>Endowment funds</b>								
Helmut Sick Fund	-	217,077	-	217,077	-	193,486	-	193,486
Sumatra Fund	-	313,673	-	313,673	-	279,585	-	279,585
Harapan Fund	-	3,409,539	-	3,409,539	-	3,130,510	-	3,130,510
<b>Restricted funds</b>	-	3,116,773	22,869,130	25,985,903	-	1,289,734	20,035,767	21,325,501
<b>Unrestricted funds</b>	<u>1,214,838</u>	<u>321,136</u>	<u>1,645,304</u>	3,181,278	<u>1,299,501</u>	<u>321,958</u>	<u>995,227</u>	2,616,686
	<u>1,214,838</u>	<u>7,378,198</u>	<u>24,514,434</u>	<u>33,107,470</u>	<u>1,299,501</u>	<u>5,215,273</u>	<u>21,030,994</u>	<u>27,545,768</u>

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

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

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

## Notes to the Financial Statements

**19 Pension obligations**

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the funds and amounted to £704,991 (2022: £788,723). Pension contributions payable to the funds at the year-end were £Nil (2022: £Nil).

**20 Indemnity insurance**

An indemnity insurance premium amounting to £4,321 (2022: £3,961) was paid for the year. The insurance indemnifies:

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

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

	2023	2022
	£	£
Net income / (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	6,316,975	7,966,420
Adjustments for:		
Depreciation on tangible fixed assets	178,457	120,998
Losses on disposal of tangible fixed assets	3,678	87,118
(Increase)/Decrease in debtors	(390,145)	(1,263,737)
Increase/(Decrease) in creditors	(857,873)	1,203,263
Loss/(Gain) on investments	(335,063)	387,590
Net cash inflow/(outflow) from operating activities	<u>4,916,029</u>	<u>8,501,652</u>

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

Group	2023	2022
	£	£
Net funds, being cash at bank and in hand, at 1 January	18,700,405	10,999,960
Increase/(Decrease) in cash in the year	<u>2,990,696</u>	<u>7,700,445</u>
Net funds, being cash at bank and in hand, at 31 December	<u>21,691,101</u>	<u>18,700,405</u>

**23 Operating lease commitments**

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

	2023	2022
	£	£
Commitments expiring within one year	259,407	260,666
Commitments expiring in 2 – 5 years	166,512	313,449
Commitments expiring after 5 years	-	-

Of the above commitments £230,780 (2022: £346,170) relates to the lease of the Head Office premises in Cambridge (UK) due to expire within 5 years.



## Notes to the Financial Statements

### 24 Trading subsidiary

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

The charity also has one wholly owned subsidiary which is registered in England and Wales. BirdLife Limited formerly acted as the trading subsidiary of BirdLife International, and last traded in 2001. The entity continued to be dormant in the year ended 31 December 2023, but changed its name on 4 December 2023 to BirdLife LWS Limited. The net assets of BirdLife LWS Limited at the year-end were £2.

### 25 BirdLife International branches

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

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

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

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

Entity	Income (£'000)	Net Assets/(Liabilities) (£'000)
Stichting BirdLife Europe	1,835,743	468,966
Ippan Shadan Houjin BirdLife International Tokyo	1,575,946	3,899,156
BirdLife International (Asia) Limited	667,082	(2,194,971)
BirdLife International (Kenya)	1,060,325	427,405

### 26 Connected organisations

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

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

### 27 Contributions from and payments to BirdLife Partners

BirdLife International acts as an umbrella organisation for entities with similar objectives throughout the world. These Partner organisations provide funding for projects and maintenance of the Secretariat. The Secretariat works closely with Partners on project activities and co-ordination. It also sub-contracts work to, and obtains funding for, Partner organisations. Although the Partners do not necessarily constitute related parties, as defined within FRS 102, disclosure of transactions with the Partners is made on the basis that the information is of interest to the Partnership. The tables on pages 48 to 52 show the levels of contributions to the Secretariat from various Partners, and payments from the Secretariat to the Partners.

**Contributions from BirdLife Partners**

Country/Territory	Partner	2023			2022		
		Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Argentina	Aves Argentinas (AOP)	2,211	-	2,211	2,488	-	2,488
Australia*	BirdLife Australia	9,151	-	9,151	9,290	-	9,290
Austria	BirdLife Austria	5,477	3,455	8,932	7,481	3,381	10,862
Bahamas	Bahamas National Trust (BNT)	1,804	-	1,804	1,847	-	1,847
Belgium*	Natuurpunt	73,148	11,023	84,171	81,556	-	81,556
Belgium	Natagora	8,763	-	8,763	20,734	-	20,734
Belize*	Belize Audubon Society (BAS)	395	-	395	411	-	411
Bhutan	Royal Society for the Protection of Nature (RSPN)	502	-	502	461	-	461
Bolivia*	Asociación Civil Armonía (ACA)	392	-	392	461	-	461
Botswana	BirdLife Botswana (BLB)	405	-	405	402	-	402
Brazil	SAVE Brasil	405	-	405	372	-	372
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	2,229	7,260	9,489	705	438,764	439,469
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	801	-	801	743	-	743
Burundi	Association Burundaise pour la Protection de la Nature (ABN)	-	-	-	374	-	374
Cambodia	Nature Life Cambodia	417	-	417	433	-	433
Canada	Nature Canada (NC)	3,138	-	3,138	3,034	-	3,034
Canada*	Bird Studies Canada (BSC)	6,143	27,512	33,655	5,931	-	5,931
Cape Verde	Biosfera	417	-	417	380	-	380
Chile	Comité Nacional Pro Defensa de la Flora y Fauna (CODEFF)	-	-	-	(369)	-	(369)
Colombia	Asociación Calidris	862	-	862	365	-	365
Cook Islands	Te Ipukarea Society (TIS)	410	-	410	380	-	380
Croatia	Association BIOM	1,386	-	1,386	633	9,066	9,699
Cyprus	BirdLife Cyprus	1,231	-	1,231	675	4,227	4,901
Czechia	Czech Society for Ornithology (CSO)	5,677	8,980	14,657	4,661	-	4,661
Denmark	Dansk Ornitologisk Forening (DOF)	23,794	-	23,794	16,818	-	16,818
Dominican Republic	Grupo Jaragua	405	-	405	396	-	396
Ecuador	Aves y Conservación	392	-	392	-	-	-
Egypt	Nature Conservation Egypt (NCE)	405	-	405	415	-	415
Estonia	Eesti Ornitoloogiaühing (EOU)	1,461	-	1,461	755	-	755
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	389	5,817	6,206	416	-	416
Faroe Islands	Faroese Ornithological Society	400	-	400	-	-	-
Falkland Islands	Falklands Conservation	404	-	404	380	-	380
Fiji*	Nature Fiji-Mareqeti Viti	395	-	395	418	-	418
Finland*	BirdLife Suomi–Finland	23,714	2,159	25,873	17,933	2,113	20,046
France	Ligue pour la Protection des Oiseaux (LPO)	60,780	79,345	140,125	59,454	-	59,454
French Polynesia	Societe' d'Ornithologie de Polynesie "Manu"	406	-	406	380	-	380
Georgia	Society for Nature Conservation (SABUKO)	417	-	417	380	-	380
Germany	Nature and Biodiversity Conservation Union (NABU)	117,915	106,796	224,711	157,607	73,229	230,836
Ghana	Ghana Wildlife Society (GWS)	405	-	405	374	-	374
Gibraltar	Gibraltar Ornithological and Natural History Society (GONHS)	404	-	404	380	-	380

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Greece	Hellenic Ornithological Society (HOS)	1,875	-	1,875	1,342	-	1,342
Guinea	Guinee-Ecologie	405	-	405	374	-	374
Hong Kong (China)	Hong Kong Birdwatching Society (HKBWS)	1,509	-	1,509	1,438	-	1,438
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	6,052	2,591	8,643	5,208	2,530	7,738
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	935	-	935	880	-	880
India	Bombay Natural History Society (BNHS)	2,979	-	2,979	3,409	-	3,409
Indonesia*	Burung Indonesia	405	-	405	402	-	402
Ireland	BirdWatch Ireland	5,880	-	5,880	3,432	-	3,432
Italy	Lega Italiana Protezione Uccelli (LIPU)	25,753	8,818	34,571	23,332	8,432	31,764
Japan	Wild Bird Society of Japan (WBSJ)	1,647	-	1,647	1,520	-	1,520
Jordan*	Royal Society for the Conservation of Nature (RSCN)	417	-	417	415	-	415
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	405	-	405	380	-	380
Kenya	Nature Kenya (EANHS)	389	-	389	374	2,551	2,925
Latvia	Latvijas Ornitologijas Biedriba (LOB)	946	-	946	659	-	659
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	405	-	405	380	-	380
Liberia	The Society for the Conservation of Nature in Liberia (SCNL)	941	-	941	1,084	-	1,084
Lithuania	Lithuanian Ornithological Society (LOD)	1,434	-	1,434	652	-	652
Luxembourg	natur&emwelt a.s.b.l	5,560	-	5,560	4,893	-	4,893
North Macedonia	Macedonian Ecological Society (MES)	406	-	406	380	-	380
Madagascar	Asity Madagascar	391	-	391	416	-	416
Malawi	Wildlife and Environmental Society of Malawi (WESM)	777	-	777	-	-	-
Malaysia	Malaysian Nature Society (MNS)	1,301	-	1,301	1,292	-	1,292
Malta	BirdLife Malta	1,042	-	1,042	1,557	38,282	39,839
Mauritania	Nature Mauritanie	500	-	500	(369)	-	(369)
Mauritius*	Mauritian Wildlife Foundation	392	-	392	380	-	380
Montenegro	Center for Protection and Research of Birds of Montenegro (CZIP)	417	14,462	14,879	380	832	1,212
Morocco*	GREPOM/BirdLife Morocco	-	-	-	456	-	456
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	394	-	394	380	-	380
Nepal*	Bird Conservation Nepal (BCN)	730	-	730	679	-	679
Netherlands	Vogelbescherming Nederland (VBN)	163,019	91,539	254,558	141,531	223,012	364,543
Nigeria	Nigerian Conservation Foundation (NCF)	2,294	-	2,294	1,229	-	1,229
Norway*	Norsk Ornitologisk Forening (NOF)	8,585	-	8,585	7,944	-	7,944
Palau	Palau Conservation Society (PCS)	389	-	389	380	-	380
State of Palestine*	Palestine Wildlife Society (PWLS)	-	-	-	462	-	462
Panama	Sociedad Audubon de Panama (PAS)	395	-	395	369	-	369
Paraguay	Guyra Paraguay (GP)	810	-	810	922	-	922
Peru	ECOAN	376	-	376	-	-	-
Philippines	Haribon Foundation (HF)	376	-	376	421	-	421

**Contributions from BirdLife Partners (continued)**

Country/Territory	Partner	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		£	£	£	£	£	£
Poland	Polish Society for the Protection of Birds (OTOP)	1,679	-	1,679	1,624	-	1,624
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	4,148	-	4,148	2,001	-	2,001
Romania	Romanian Ornithological Society (SOR)	714	-	714	(3,530)	-	(3,530)
Senegal	Nature-Communautés-Développement (NCD)	400	-	400	413	-	413
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	405	-	405	658	-	658
Seychelles	Nature Seychelles	400	-	400	380	-	380
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	466	-	466	463	-	463
Singapore	Nature Society (Singapore)	882	-	882	813	-	813
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	1,415	-	1,415	800	832	1,632
Slovenia	Drustvo Za Opazovanje in Proucevanje Ptice Slovenije (DOPPS)	3,575	-	3,575	791	-	791
South Africa	BirdLife South Africa (BLSA)	887	-	887	905	-	905
Spain	Sociedad Española de Ornitología (SEO)	20,930	-	20,930	12,526	(877)	11,649
Sri Lanka	Field Ornithology Group of Sri Lanka (FOGSL)	361	-	361	416	-	416
Sweden	Sveriges Ornitologiska Förening (SOF)	21,006	5,182	26,188	19,497	5,712	25,209
Switzerland	Schweizer Vogelschutz (SVS)	66,095	21,591	87,686	53,329	21,133	74,462
Thailand	Bird Conservation Society of Thailand (BCST)	395	-	395	402	-	402
Tanzania	Nature Tanzania	389	-	389	-	-	-
Tunisia	Association Les Amis des Oiseaux (AAO)	392	-	392	417	-	417
Turkey	Doga Dernegi	410	-	410	376	-	376
Uganda	Nature Uganda (NU)	400	-	400	433	-	433
UK*	Royal Society for the Protection of Birds (RSPB)	356,183	1,216,416	1,572,599	450,351	490,983	941,334
Uruguay	Aves Uruguay (GUPECA)	395	-	395	463	-	463
USA	American Bird Conservancy (ABC)	6,478	64,702	71,180	6,058	54,235	60,293
USA	National Audubon Society	117,655	111,474	229,129	124,694	115,517	240,212
Zambia	BirdWatch Zambia	417	-	417	380	-	380
Zimbabwe	BirdLife Zimbabwe (BLZ)	400	8,531	8,931	380	-	380
		<u>1,204,858</u>	<u>1,797,653</u>	<u>3,002,511</u>	<u>1,283,577</u>	<u>1,493,954</u>	<u>2,777,531</u>

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

Partner membership contributions	999,115
Other Income from Partners	<u>2,003,397</u>
Total	<u>3,002,511</u>

Payments to BirdLife Partners		2023	2022
Country/Territory	Partner	£	£
Argentina	Aves Argentinas (AOP)	247,476	209,869
Armenia	Foundation for the Preservation of Wildlife and Cultural Assets (FPWC)	7,373	-
Australia*	BirdLife Australia	10,674	-
Austria	BirdLife Austria	-	1,724
Belgium*	Natuurpunt	77,300	1,724
Belgium	Natagora	-	2,011
Bolivia*	Asociación Civil Armonía (ACA)	67,785	244,844
Botswana	BirdLife Botswana (BLB)	6,967	7,013
Brazil	SAVE Brazil	285,032	264,998
Bulgaria	Bulgarian Society for the Protection of Birds (BSPB)	18,194	174
Burkina Faso	Fondation des Amis de la Nature (NATURAMA)	7,930	-
Cabo Verde	Biosfera I	-	91,197
Cambodia	Nature Life Cambodia	245,351	323,138
Canada*	Bird Studies Canada	-	2,519
Colombia	Asociación Calidris	89,790	169,363
Cook Islands	Te Ipukarea Society (TIS)	-	7,623
Croatia	Association BIOM	18,934	53,416
Cyprus	BirdLife Cyprus	59,765	174,239
Czechia	Czech Society for Ornithology (CSO)	19,433	10,660
Denmark	Dansk Ornitologisk Forening (DOF)	-	27,062
Ecuador	Aves y Conservacion (CECIA)	109,380	101,878
Ecuador	Fundación de Conservación Jocotoco	48,321	-
Egypt	Nature Conservation Egypt (NCE)	83,390	120,415
Ethiopia	Ethiopian Wildlife & Natural History Society (EWNHS)	9,268	4,389
Fiji*	Nature Fiji-Mareqeti Viti	118,151	4,025
Finland*	BirdLife Suomi-Finland	-	7,723
France	Ligue pour La Protection des Oiseaux (LPO)	36,956	43,280
French Polynesia	Societe d'Ornithologie de Polynesie "Manu"	132,564	74,879
Georgia	SABUKO - Society for Nature Conservation	14,861	717,172
Germany	Nature and Biodiversity Conservation Union (NABU)	112,949	98,654
Ghana	Ghana Wildlife Society (GWS)	865	-
Greece	Hellenic Ornithological Society (HOS)	35,884	140,531
Guinea	Guinee Ecologie	119,868	5,914
Hong Kong (China)	Hong Kong Bird Watching Society (HKBWS)	-	11,352
Hungary	Hungarian Ornithological and Nature Conservation Society (MME)	-	2,011
Iceland	Fuglavernd – BirdLife Iceland (ISPB)	-	27,061
India	Bombay Natural History Society (BNHS)	37,642	38,853
Indonesia*	Burung Indonesia	362,402	551,857
Iraq	Nature Iraq	-	6,057
Ireland	BirdWatch Ireland	25,965	1,724
Italy	Lega Italiana Protezione Uccelli (LIPU)	115,011	128,758
Jordan*	Royal Society for the Conservation of Nature (RSCN)	4,998	148,161
Kazakhstan	Association for the Conservation of Biodiversity of Kazakhstan (ACBK)	22,013	10,665
Kenya	Nature Kenya (EANHS)	103,566	53,899
Latvia	Latvia Ornithological Society (LOB)	13,160	12,210
Lebanon	Society for the Protection of Nature in Lebanon (SPNL)	41,243	19,121
Liberia	The Society for Conservation of Nature in Liberia (SCNL)	-	316,607
North Macedonia	Macedonian Ecological Society (MES)	-	2,351
Madagascar	Asity Madagascar	641,267	207,551
Malawi	Wildlife and Environmental Society of Malawi (WESM)	87,408	8,410
Malaysia	Malaysian Nature Society (MNS)	60,337	60,794
Malta	BirdLife Malta	35,637	39,819
Mauritania	Nature Mauritanie	865	5,242
Mauritius*	Mauritian Wildlife Foundation	17,730	-
Mexico	Pronatura Sur, A.C.	50,811	-
Montenegro	Center for Protection and Research of birds of Montenegro (CZIP)	9,015	13,423
Morocco*	GREPOM/BirdLife Morocco	22,377	33,517
Myanmar	Biodiversity and Nature Conservation Association (BANCA)	13,195	5,051
Nepal*	Bird Conservation Nepal	-	4,829
Netherlands	Vogelbescherming Nederland (VBN)	4,509	6,035
Nigeria	Nigerian Conservation Foundation (NCF)	37,626	147,142
State of Palestine*	Palestine Wildlife Society (PWLS)	21,390	2,390

**BirdLife International Trustees' Report and Financial Statements 2023**  
**Notes to the Financial Statements**

**Payments to BirdLife Partners (Continued)**

<b>Country/Territory</b>	<b>Partner</b>	<b>2023</b>	<b>2022</b>
		£	£
Paraguay	Guyra Paraguay (GP)	170,079	267,092
Palau	Palau Conservation Society (PCS)	31,381	-
Panama	Sociedad Audubon de Panama (PAS)	-	2,240
Peru	Asociación Ecosistemas Andinos (ECOAN)	50,138	90,881
Philippines	Haribon Foundation (HF)	31,434	7,376
Poland	Polish Society for the Protection of Birds (OTOP)	133,583	113,811
Portugal	Sociedade Portuguesa para o Estudo das Aves (SPEA)	5,790	21,579
Rwanda	Nature Rwanda	39,295	-
Senegal	Nature-Communautés-Développement (NCD)	56,882	44,632
Serbia	Bird Protection and Study Society of Serbia (BPSSS)	36,269	135,487
Sierra Leone*	Conservation Society of Sierra Leone (CSSL)	865	315,927
Slovakia	Slovak Ornithological Society / BirdLife Slovakia (SOS)	-	1,724
Slovenia	Društvo Za Opazovanje in Proučevanje Ptice Slovenije (DOPPS)	47,721	35,548
South Africa	BirdLife South Africa (BLSA)	217,168	286,920
Spain	Sociedad Española de Ornitología (SEO)	192,499	62,245
Sweden	Sveriges Ornitologiska Förening (SOF)	-	8,621
Syria	The Syrian Society for the Conservation of Wildlife (SSCW)	21,771	30,701
Tanzania	Nature Tanzania	67,477	55,304
Thailand	Bird Conservation Society of Thailand	45,721	37,653
Tunisia	Association "Les Amis des Oiseaux"	-	43,624
Turkey	Doga Dernegi	51,243	81,504
Uganda	Nature Uganda (NU)	16,611	31,512
UK*	Royal Society for the Protection of Birds (RSPB)	628,075	739,518
Ukraine	Ukrainian Society for the Protection of Birds (USPB)	68,371	55,955
Uruguay	Aves Uruguay	36,722	8,425
USA	American Bird Conservancy (ABC)	901,772	1,046,464
USA	National Audubon Society	1,096,181	2,307,484
Zambia	BirdWatch Zambia	8,237	10,608
Zimbabwe	BirdLife Zimbabwe (BLZ)	73,147	30,249
		<hr/>	<hr/>
		7,741,060	10,648,408
		<hr/>	<hr/>

\*Partner organisations that had representatives on the board of directors of BirdLife International during 2023. The above relate to contributions received and payments made to further the cause of conservation programmes in the country of the Partner, and/or for activities of BirdLife International programmes.

## Notes to the Financial Statements

## 28 Consolidated Statement of Financial Activities Comparatives for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment Funds £	Total 2022 £
<b>Income and endowments from:</b>					
<i>Donations and legacies</i>					
Partner membership contributions	26	862,145	-	-	862,145
Subscriptions		264,142	-	-	264,142
Other donations and legacies		1,112,533	2,040,229	-	3,152,762
<i>Other trading activities</i>					
Event income		3,675	2,595,556	-	2,599,231
Trading activities		7,303	-	-	7,303
Income from investments	4	18,412	2,563	73,465	94,440
<i>Income from charitable activities</i>					
Partner organisations	26	421,432	1,493,954	-	1,915,386
Governmental institutions		367,292	4,530,434	-	4,897,726
Trusts and foundations		404,496	21,932,830	-	22,337,326
Corporations		-	4,067,852	-	4,067,852
Other income		7,550	58,485	-	66,035
<b>Total income</b>	27	3,468,980	36,721,903	73,465	40,264,348
<b>Resources expended:</b>					
Expenditure on raising funds	5	1,264,908	605,297	41,695	1,911,900
<i>Expenditure on charitable activities</i>					
Species	5	459,095	6,807,664	-	7,266,758
Sites		489,952	7,047,294	-	7,537,246
Systems		318,190	3,760,480	-	4,078,670
Society		220,751	3,061,077	-	3,281,828
Partnership		195,942	2,437,192	-	2,633,134
Science		252,368	5,244,073	-	5,496,441
<b>Total Resources Expended</b>	5	3,201,206	28,963,076	41,695	32,205,977
Net gains on investments	15	-	-	(292,015)	(292,015)
<b>Net income / (expenditure) before</b>		267,774	7,758,826	(260,245)	7,766,356
Transfers between funds	15	-	229,862	(229,862)	-
<b>Net movement in funds</b>		267,774	7,988,688	(490,107)	7,766,356
<b>Total funds brought forward</b>	15	2,348,912	12,581,540	4,093,687	19,024,139
<b>Total funds carried forward</b>		2,616,686	20,570,228	3,603,580	26,790,495

## 29 Capital commitments

Commitments for capital expenditure as at 31 December 2023 not provided for in the accounts was £Nil (2022 £Nil)

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

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

## **Become a member**

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

To learn more about becoming a member please email [membership@birdlife.org](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/>