



BirdLife International

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

Registered in England and Wales

Company Number: 2985746

Charity Number: 1042125

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A message from our Chair



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

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

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

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

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

Dr Mike Rands
Chair, BirdLife International Council

A message from our CEO



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

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

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

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

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

Martin Harper
CEO

Trustees' Report

Introduction

Trustees' Report and Financial Statements

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

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

The BirdLife International Partnership

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

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

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

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

Why does BirdLife exist?

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

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

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

How does the Partnership work?

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

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

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

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

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

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

BirdLife's unique structure

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

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

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

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

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

Objectives and Activities

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

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

BirdLife's Strategy 2023-2032

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

BirdLife's Theory of Change

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

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

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

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

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

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

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

Strategic Goals and Outcomes

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

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

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

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

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

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

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

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

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

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

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

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

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

Operational Structure to deliver the Strategy

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

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

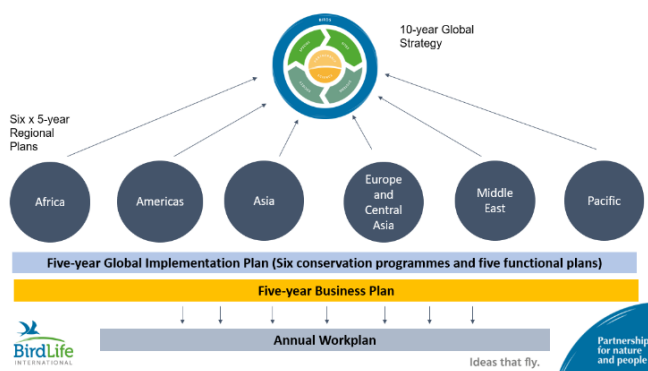
The Global Functions include **Science, Policy, Partnership, Business and Biodiversity, Communications, Fundraising and Operations.**

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

GLOBAL PROGRAMMES

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

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



Reference and Administrative Information

Officers, Trustees and Senior Staff

Honorary Officers

Honorary President

Her Imperial Highness Princess Takamado of Japan

Honorary President Emeritus

Her Majesty Noor al-Hussein Queen Dowager of Jordan

Honorary Vice Presidents

Baroness Young of Old Scone (UK)

Gerard A Bertrand (USA)

Anastasios P Leventis (UK)

Benjamin Olewine IV (USA)

Jane Fenton (UK)

BirdLife Council Members and Trustees

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

Current Council Members and Trustees

Chair:

Dr Mike Rands (UK)

Treasurer:

Martin Birch (UK)

Other Council Members:

Africa

Khadija Bourass (Morocco)

Sheku Kamara (Sierra Leone)

Dr. Vikash Tatayah (Mauritius)

Asia

Dian Agista (Indonesia)

Ishana Thapa (Nepal)

Americas

Rodrigo. W. Soria-Auza (Bolivia)

Ted Cheskey (Canada) (appointed Mar 2025)

Andrew Couturier (Canada) (resigned Aug 2024)

Amanda Acosta (Belize) (resigned Nov 2024)

Europe & Central Asia

Lieven De Schamphelaere (Belgium)

Kjetil Aadne Solbakken (Norway)

Mika Asikainen (Finland)

Middle East

Fadi Naim Naser (Jordan)

Imad F. Atrash (State of Palestine)

Pacific

Nunia Thomas (Fiji)

Kate Millar (Australia) (appointed Sep 2024)

Samantha Vine (Australia) (resigned Apr 2024)

Co-opted members

Alfred Chandler III (USA) (resigned Nov 2024)

Beccy Speight (UK)

John Gregory (UK)

Christie Constantine (USA)

BirdLife Advisory Group

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

Chair:

John Adams (co-chair)

Piyush Gupta (co-chair)

Other Advisory Group Members:

Geoff Ball

Nathalie Boulle (resigned May 2025)

Nick Butcher

Alfred Chandler III

Christie Constantine

Gonzalo Saenz de Miera

Sean Dennis

Scott Dresser

Peter Eerdmans

Joe Ellis

Dale Forbes

John Gregory

Pamela Isdell (deceased Mar 2025)

James Kushlan

Tasso Leventis

Michael Mavrovouniotis

H.E. Majid Al Mansouri

Hector Morales

Ben Olewine

Susan Orr

Adam Riley

Deborah Rivel

Mahima Sukhdev

Barry Sullivan

Terry Townshend

Kurt Vogt

Barbara Young (resigned Jan 2024)

Warren Evans (re-joined Sep 2024)

Margaret Atwood (joined Jun 2024)

Richard Jaffe (joined Oct 2024)

Lynette Jaffe (joined Oct 2024)

Senior Management of the Global Team

Chief Executive Officer:

Martin Harper

Global Directors:

Chief Operating Officer: *Helen Bull*

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

Chief Scientist: *Stuart Butchart*

Director of Human Resources: *Laura Formoy*

Chief Development Officer: *E.J. McAdams*

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

Director of Global Communications: *Christopher Sands*

Global Director of Policy and Business: *Nina Mikander*

Regional Directors:

Africa: *Paul Kariuki Nding'ang'a*

Americas: *Ian Davidson*

Asia: *Vinayagan Dharmarajah*

Representative Director of Tokyo Office: *Keiko Suzue*

Middle East: *Ibrahim Khader*

Pacific: *Margaret West*

Europe & Central Asia: *Ariel Brunner*

Global Team Offices

Registered Office:

BirdLife International

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

Regional Offices:

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

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

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

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

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

Pacific Partnership Global Team
10 MacGregor Road
Suva, Fiji

Office of the Honorary President:

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

Principal Professional Advisers

Principal Bankers & Investment Managers

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

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

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

Principal Solicitors

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

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

Registered Auditor

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

Principal Pension Advisors

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

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

The BirdLife International Global Team

Structure, Governance and Management

BirdLife International structure

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

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

Governance

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

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

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

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

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

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

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

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

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

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

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

Trustees

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

Management

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

Pay and remuneration

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

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

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

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

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

Trustees' responsibilities

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

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

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

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

Strategic Report

Achievements and Performance

2024 Highlights

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

SPECIES

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

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

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

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

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

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

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

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

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

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

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

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

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

SITES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SYSTEMS

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

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

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

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

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

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

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

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

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

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

SOCIETY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCIENCE

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

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

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

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

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

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

In 2024, we published papers on:

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

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

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

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

PARTNERSHIP

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

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

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

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

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

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

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

Operational – Building a Better BirdLife

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

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

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

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

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

2025 Work Plan

Highlights from 2025 work plan

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

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

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

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

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

Organisational Priorities:

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

The proposed top organisational priorities for 2025 are:

SPECIES

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

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

SITES

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

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

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

SYSTEMS

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

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

SOCIETY

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

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

SCIENCE

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

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

PARTNERSHIP

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

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

Operational – Building a Better BirdLife

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

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

Leadership Priorities

Areas which will require cross-organisational leadership effort

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

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

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

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

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

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

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

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

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

Financial Review

Review of finances

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

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

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

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

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

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

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

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

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

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

Financial reserves

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

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

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

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

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

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

Going concern

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

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

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

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

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

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

Risk and uncertainty

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

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

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

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

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

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

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

	<p>BirdLife International continues to review and adopt appropriate policies on a rolling basis, taking particular account of new legislation or improvements to best practice. We continue to identify, develop and roll out learning and awareness on compliance matters.</p>
Governance	
<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 Global Team support. The roll-out of our communications platform Hatch across the Partnership will facilitate mobilising and directing capacity development support in a targeted manner.</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 International is party to the consortia governance mechanisms, which provide protection for BirdLife International's involvement and IPR. As regards the KBA Partnership, we host/employ positions integral to those consortia. If/when we leave the consortia, we have rights over our data, other IPR and software. We also have a director-level position on the CCI services company. In addition, we have the ability to opt out of certain activities. We continue to put considerable effort into mitigating any specific risks as they arise. IBAT income for 2021 was over \$1.8 million and has a growing user base. BirdLife International also secured \$5 million from the Bezos fund for KBA Partnership work, which puts us in a strong position. We are also taking an active role in procuring changes to the IBAT Alliance agreement, to protect BirdLife International as well as the other partners. We are working closely with other Red List Partners (and are well aligned with them) to ensure proposed revisions to the Red List Partnership agreement and governance structures are not detrimental to our interests.</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. The Investment policy was reviewed and updated in November 2024.

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

Investment objectives

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

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

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

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

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

Subsidiary holding

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

Grants and awards policy

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

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

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

Section 172 (1) Statement

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

The likely consequences of any decision in the long term

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

The interests of the company's employees

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

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

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

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

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

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

The need to act fairly between members of the company

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

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

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

Energy Usage

Year End 31 December 2024

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

Year End 31 December 2023

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

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

Fundraising

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

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

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

Auditors

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

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

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

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

Acknowledgements

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

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

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



Martin Birch
Treasurer

Independent Auditor's Report to the Members of BirdLife International

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

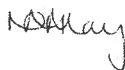
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and contract income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management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

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

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

Use of our report

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



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

Date: 28 August 2025

BirdLife International Trustees' Report and Financial Statements 2024

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

For the year ended 31 December 2024

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

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

Balance Sheets

As at 31 December 2024

Company registration number: 2985746

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

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

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


Martin Birch

Treasurer

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

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

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

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

1 Charity information

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

2 Going concern

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

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

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

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

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

3 Accounting policies

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

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

a) Basis of accounting

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

b) Consolidation

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

c) Unrestricted funds

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

d) Restricted funds

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

e) Endowment funds

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

3 Accounting policies (continued)

f) Incoming resources

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

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

g) Legacy income

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

h) Resources expended and cost allocation

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

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

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

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

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

i) Employee information

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

j) Pension costs

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

k) Redundancy and termination payments

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

l) Operating leases

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

m) Foreign currencies

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

3 Accounting policies (continued)

n) Tangible fixed assets and depreciation

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

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

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

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

o) Investments

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

p) Financial activities of the holding company

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

q) Financial instruments

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

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

r) Cash at bank and in hand

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

s) Critical judgements and estimations

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

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

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

4 Investment income

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

This can be analysed as follows:

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

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

5 Analysis of total resources expended

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

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

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

5 Analysis of total resources expended (continued)

Analysis of expenditure by cost type

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

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

6 Net incoming resources

The net incoming resources to funds is stated after charging:

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

7 Trustees' remuneration and related party transactions

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

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

Notes to the Financial Statements

8 Employee information

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

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

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

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

8 Employee information (continued)

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

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

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

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

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

Notes to the Financial Statements

9 Grants and awards

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

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

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

*Grants and Awards paid to BirdLife Partners

10 Tangible fixed assets – group and company

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

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

11 Intangible fixed assets – group and company

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

12 Investments

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

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

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

12 Investments (continued)

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

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

13 Debtors

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

Amounts due from funders:

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

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

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

Deferred income is analysed as follows:

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

15 Financial instruments

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

16 Capital funds – group and company

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

Net gains and transfers are represented above by:

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

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

Sundry funds include:

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

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

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

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

16 Capital funds – group and company (continued)

Total return disclosure for investment of permanent endowments 2023

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

Notes to the Financial Statements

17 Restricted income funds – group and company

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

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

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

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

18 Analysis of net assets between funds

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

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

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

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

19 Pension obligations

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

20 Indemnity insurance

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

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

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

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

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

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

23 Operating lease commitments

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

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

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

24 Trading subsidiary

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

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

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

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

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

24 Trading subsidiary (continued)

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

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

25 BirdLife International branches

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

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

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

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

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

26 Connected organisations

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

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

27 Contributions from and payments to BirdLife Partners

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

Contributions from BirdLife Partners

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

Contributions from BirdLife Partners (continued)

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

Contributions from BirdLife Partners (continued)

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

Contributions from BirdLife Partners were made up of:

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

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

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

Payments to BirdLife Partners (Continued)

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

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

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

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

29 Capital commitments

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

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