

**The British & Irish Association of Zoos and Aquariums (A Company
Limited by Guarantee)**

**Financial Statements and Council of Association Report
For the year ended 31 December 2021**

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Limited by Guarantee)**

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For the year ended 31 December 2021**

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The British & Irish Association of Zoos and Aquariums

Financial statements for the year ended 31 December 2021

Chair of Council of the Association	Dr C. Schwitzer
Vice Chairman of Council of the Association	Mr D. Richardson
Treasurer of Council of the Association	Mr M. Bird (To 13 August 2021) Mr. T. Owen (From 8 August 2021)
Chief Executive Officer	Dr J Judge (From 8 February 2021)
(Acting) Joint Executive Director	Mrs N. Needham (From 15 June 2020 to 8 February 2021)
(Acting) Joint Executive Director	Dr. C Tatchley (From 15 June 2020 to 8 February 2021)
Company number	6789783
Charity numbers	1128168 (England and Wales) SC040783 (Scotland)
Registered Office	Regent's Park London NW1 4RY
Independent Examiner	S. Francis-Joseph FCCA Anthony Joseph & Co Limited Chartered Certified Accountants Business & Technology Centre Bessemer Drive Stevenage Herts. SG1 2DX
Principal address	Regent's Park London NW1 4RY
Website Address	<u>www.biaza.org.uk</u>
Bankers	CAF Bank Ltd and Barclays Bank Plc

The British & Irish Association of Zoos and Aquariums

Council of the Association's Report

Financial statements for the year ended 31 December 2021

The Council of the Association present their report and the financial statements for the year ended 31 December 2021, which have been prepared to meet the requirements for a director's report and financial statements for Companies Act 2006. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Legal and administrative details

The British & Irish Association of Zoos and Aquariums is a charitable company limited by guarantee, registered in England and Wales and governed by its Memorandum and Articles of Association. The Council of the Association are also the Trustees of the Charity, and the Board of Directors of the Company. The Charitable Company was incorporated on 13 January 2009 and commenced its operations on 1 February 2009. Prior to these dates the activities of the organisation were carried out by an unincorporated charity. On commencement of the charitable company's operations, all of the assets, liabilities and activities of the unincorporated charity were transferred to this charitable company to enable the organisation to carry out its objectives.

Statement of Council of the Association's responsibilities

The members of the Council (who are also directors of BIAZA for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. Company Law requires the Council to prepare financial statements for each financial year. Under that law the Council must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Council 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements the Council is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Council is responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulation 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Council is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Council confirm that they have properly discharged their responsibilities in accordance with the above.

The British & Irish Association of Zoos and Aquariums

Council of the Association's Report

For the year ended 31 December 2021

Objectives

The British & Irish Association of Zoos and Aquariums (BIAZA) is a conservation, education and scientific wildlife charity, representing the interests of 120 zoological and wildlife collections; it is the umbrella organisation for the responsible zoo community in Britain and Ireland.

The Association was first established as an unincorporated charitable organization in 1966, out of a mutual desire to see sound principles of animal management and codes of practice widely adopted within the zoo community throughout the British Isles.

The Association and its members participate in cooperative conservation and education work, particularly through coordinated conservation breeding programmes for endangered and threatened species of animal – known as *ex situ* conservation – and through the provision of valuable support for habitat and species conservation in the wild, known as *in situ* conservation.

Furthermore, the Association has also sought to improve welfare standards amongst its membership as new scientific information and animal husbandry techniques have become available. It also plays a significant role in reviewing zoo licensing, working closely with the Zoos Expert Committee (a Defra advisory body); a process to which it is pleased to contribute its expertise and experience.

In furtherance of its objects the charity is affiliated to the following organisations:

- European Association of Zoos and Aquaria (EAZA)
- World Association of Zoos and Aquariums (WAZA)
- Conservation Planning Specialist Group (CPSG)
- International Union for the Conservation of Nature (IUCN)

The members of the Council continue to carry out the Association's aims for the public benefit within the definition of its objectives and the Charity Commission's guidance on Charity Trustees public benefit duties. As illustrated by this and the annexed annual report, the members of the Council have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Activities and achievements

BIAZA has continued to support its members to uphold the highest standards of animal welfare and undertake vital conservation, education and research work, despite the continued disruption brought about by the COVID-19 pandemic. In 2021 BIAZA members; delivered education sessions for more than 279,000 children and students, supported more than 1100 research projects and 789 conservation projects, and contributed more than £26 million to conservation.

The Living Collections Committee continued their widescale review of BIAZA husbandry resources and delivered five virtual conferences through its working groups. The Field Conservation Committee launched a new BIAZA Conservation Policy. An Events Toolkit was launched by the Animal Welfare Working Group and the Research Committee continued to support high quality zoo research, supporting research proposals including 17 PhD, Masters and Undergraduate level studies. A successful online conference was held by the Conservation Education Committee and some in person regional meetings were possible. A new BIAZA Sustainability Policy was developed by the Environmental Impact and Sustainability Working Group. The Communications Working Group underwent a restructure and appointed a new Chair.

The British & Irish Association of Zoos and Aquariums

Council of the Association's report

For the year ended 31 December 2021

The Association continues to work collaboratively with EAZA, WAZA and the IUCN to achieve conservation goals.

BIAZA has taken an active role in engaging with the GB government over the Animal Welfare Action Plan that was introduced in 2021 and with the proposed Animal Welfare (Kept Animals) Bill in particular. The Association has continued to work with the All-Party Parliamentary Group for Zoos and Aquariums to keep MPs engaged and informed. BIAZA also continued to liaise with government departments and ministers and shadow ministers across the UK and Ireland on topics including Animal Welfare, Brexit, Avian Influenza and the Ivory Ban.

The Annual Report and the weekly e-newsletter, BIAZA BiteSize, were produced. The Annual Conference and AGM were held virtually. Full details are in the Annual Report.

Financial Overview

The total Incoming Resources for the period amounted to £387,915 (2020: £236,125). Of this amount £375,507 (2020: £213,483) was derived from membership income, which is the principal funding source of the organization. Amounts received from events in the year was £12,269 (2020: £22,164). Investment income representing income from bank interest received was £19 (2020: £388). Details to this are in Note 2 on page 14 of the accounts. The Incoming Resources from membership income included a 20% discount as approved by Council. This is to take into account the affect the COVID-19 situation which has had a significant impact on members' income.

The total Resources Expended in the year (in furtherance of the organisation's objectives) amounted to £325,061 (2020: £354,535). Of this amount £230,155 (2020: £262,291) related to expenditure in respect of (Direct) Charitable Activities, £3,762 (2020: £1,650) for Governance Costs and £91,144 (2020: £90,594) spent for Management and Administrative expenses. Details to this are in Note 3 on page 15 of the accounts.

The net result of the above amounted to an excess of income over expenditure for the year in the sum of £62,854 (2020: £118,410 excess of expenditure over income). All of this resulting in a balance of funds carried forward (after transfers) of £427,173 (2020: £364,319).

Reserves policy

Council has agreed a reserves policy, in the light of the current and future needs of the charity, to keep a minimum of six months expenditure as reserves, with every effort being made to keep the reserves higher than this. At 31 December 2020 the unrestricted fund reserves amounted £311,431 against the projected annual unrestricted fund expenditure of £363,066, which is approximately ten months' worth of expenditure. As detailed in the accounting policies note, Council has considered material uncertainties in respect of the organisation's status as a going concern and have concluded that there are no material uncertainties that affect the organisation's status as a going concern. The period covered in this review is 12 months from the date of the annual report.

Risk management

The Council of the Association have examined the significant risks to which the charity is exposed, and are satisfied that systems are in place to regularly monitor and control these risks and to mitigate any impact they may have on the charity.

The British & Irish Association of Zoos and Aquariums

Council of the Association's report

For the year ended 31 December 2020

Council of the Association

Council members are elected by the full membership via ballot at the Annual General Meeting, as per the Memorandum and Articles of Association. Council members considered for election to serve in the Council should have, as a pre-requisite the relevant skills and experience to further the organisation's objectives. The Council is the governing and decision making body of the Association. The Council members set out in the table below have held office during the whole of the period from 1 January 2021 to the date of this report unless otherwise stated.

Council

Dr C. Schwitzer	Chair	Dublin Zoo
Mr D. Richardson	Vice-Chair	Independent
Mr M. Bird (Until Aug 2021)	Hon. Treasurer	Independent
Mr T Owen (From Aug 2021)	Hon. Treasurer	Chester Zoo
Dr. J.B. Carroll	Chair Membership & Licensing Committee	Independent
Dr A. Bowkett	Chair Field Conservation Committee	Wild Planet Trust
Mrs N. Bridge	Chair Conservation Education Committee	National Marine Aquarium
Dr K. Pullen	Chair Research Committee	Wild Planet Trust
Mr M. Bushell	Chair Living Collections Committee	Bristol Zoo Gardens
Professor D. Field	Interim Chair Mission Enabling Committee	RZSS
Mr G. Batters		Independent
Mr J. Christon (From June 2021)		Chester Zoo
Dr J. Cretney		Marwell Wildlife
Dr L. Dickie		Jersey Zoo
Mrs K. Duke		The Deep
Ms T. Hill		Associate Representative
Mr S. McKeown		Fota Wildlife Park
Mr T. Morphew		Folly Farm
Mrs C. Rugg		Wild Planet Trust
Dr S J Smith		BVA Rep
Ms P. Smout		Hawk Conservancy Trust
Mrs L. Whitnall (Until June 2021)		Paradise Wildlife Park

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by the Council of the Association on 16/05/2022
and signed on their behalf by:

Council Member



Dr. C. Schwitzer, Chair of Council

Independent Examiner's Report to the Council of the British & Irish Association of Zoos and Aquariums for the year ended 31 December 2021

I report to the Council on my examination of the financial statements of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the Council of Company (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the Company are not required by the charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's financial statements carried out under section 44(1) (c) of the 2005 Act and section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of the Association of Chartered Certified Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept as required by section 386 of the 2006 Act and Regulation 4 of the 2006 Accounts Regulations; or
- the financial statements do not accord with those records with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



S. Francis-Joseph FCCA

Anthony Joseph & Co. Limited, Chartered Certified Accountants

Stevenage, Herts. SG1 2DX

Date: 16/5/2022

The British & Irish Association of Zoos and Aquariums
Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 December 2021

	Note	Unrestricted	Restricted	2021	2020
		Fund	Fund	Total	Total
		£	£	£	£
Income					
Donations		120		120	90
<i>Income from charitable activities:</i>					
Membership income	2	320,327	55,180	375,507	213,483
Income from activities	2	12,269		12,269	22,164
<i>Investment Income:</i>					
Bank interest		19		19	388
		332,735	55,180	387,915	236,125
Expenditure					
<i>Expenditure on charitable activities:</i>					
Delivery of activities and services	3	309,642	15,419	325,061	354,535
Total expenditure		309,642	15,419	325,061	354,535
Net Income/Expenditure		23,093	39,761	62,854	(118,410)
Total Funds Brought Forward at 1 January 2021	10/11	311,431	52,888	364,319	482,729
Total Funds Carried Forward at 31 December 2021	10/11	334,524	92,649	427,173	364,319

The notes on pages 11 to 20 form part of these accounts.

The British & Irish Association of Zoos and Aquariums
Balance Sheet
As at 31 December 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets	7		9,671		12,524
Current Assets					
Debtors	8	12,808		802	
Cash at Bank and in Hand		446,581		371,238	
		<u>459,389</u>		<u>372,040</u>	
Current Liabilities					
Creditors falling due in one year	9	<u>41,887</u>		<u>20,245</u>	
Net Current Assets			<u>417,502</u>		<u>351,795</u>
Net assets			<u>427,173</u>		<u>364,319</u>
Represented by:					
Unrestricted fund	10/11		334,524		311,431
Restricted fund	10/11		<u>92,649</u>		<u>52,888</u>
Total Funds	10/11		<u>427,173</u>		<u>364,319</u>

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The financial statements on pages 9 to 20 were authorized for issue by the Council of Association on 16/05/2022 and were signed on its behalf by:



Dr. C. Schwitzer- Chair of Council



T. Owen – Hon. Treasurer

The notes on pages 11 to 20 form part of these accounts.

The British & Irish Association of Zoos and Aquariums

Notes to the financial statements for the year ended 31 December 2021

1 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP)FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

In preparing the financial statements the council members have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative items was required. After due consideration, it was concluded that no restatement of the comparatives was required.

The financial statements have been prepared on a going concern basis. In arriving at this conclusion the council members have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. Council has concluded that there are no uncertainties that affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum twelve months from the date of the approval of the accounts.

The charity has taken advantage of the exemption, not to prepare a Statement of Cash Flows as conferred by FRS 102 (September 2015 version) and Bulletin 1.

(b) Incoming resources

As for most elements of incoming resources, donations are recognized when received. However, membership subscriptions are accounted for in the year to which they relate. Investment income is recognized on a receivable basis.

(c) Resources expended

Expenditure is recognized on an accrual basis as a liability is incurred and is reported as part of the expenditure to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis which is derived from the staff costs associated with each activity as follows:

Communication & Publicity	10%
Conservation and management	35%
Education	10%
Membership services	15%
Management and administration	30%

(d) Depreciation

Depreciation is provided on all tangible fixed assets at the following rates:

Furniture and fittings	25% on written down value basis
Computer and electronic equipment	25% on written down value basis
Capitalization of items of a fixed asset nature is based on the nature of the expenditure.	

The British & Irish Association of Zoos and Aquariums

Notes to the financial statements for the year ended 31 December 2021

(e) Taxation status

The Association is registered for VAT. The Association produces literature, principally to its own members, in accordance with its objective to encourage the proper care of wild animals in captivity. HM Revenue & Customs have accepted that there is not a liability to tax on any surplus which may be generated by this activity.

(f) Pensions

The charity operates a defined contribution scheme. The pension charge recorded in the accounts is the amount of contributions payable in the accounting year.

(g) Fund accounting

Unrestricted funds comprise the accumulated reserves of the charity. They are available for use at the discretion of the council in furtherance of the general objectives of the charity. Designated funds are also unrestricted funds, but represent funds set aside for a specific purpose by the council. Transfers between funds are carried out only on the Board's approval.

Restricted funds are not unrestricted funds, they represent funds that are to be used for a specific purpose.

(h) Debtors

Trade and other debtors are recognized at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(i) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments in deposits or similar accounts.

(j) Creditors and provisions

Creditors and provisions are recognized where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognized at their settlement amount after allowing for any trade discounts due.

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

2 Income from charitable activities

		2021	2020
		£	£
Membership Income:			
Associate Members Subscriptions -	- Unrestricted	19,013	16,739
Non Associate Members Subscriptions	- Unrestricted	301,314	183,680
Non Members Fees	- Unrestricted	-	-
Other Membership Services	- Restricted	55,180	13,064
		<u>375,507</u>	<u>213,483</u>

Income from other activities: Unrestricted

	2021	2020
	£	£
RSA Community Grant	500	-
Promotions	2,098	2,988
Annual Conference	1,353	-
Corporate Sponsorship	2,208	1,300
Management Fees	6,000	14,400
Miscellaneous Income	110	3,476
	<u>12,269</u>	<u>22,164</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

3 Charitable Activities

	Communication & Publicity	Conservation & Animal Management	Education	Membership Services- Unrestricted/ Designated	Membership Services- Restricted	2021 Total	2020 Total
	£	£	£	£	£	£	£
<i>Unrestricted</i>							
Staff Costs	26,493	92,726	26,493	39,740		185,452	191,271
Grants and Donations							-
Conservation Support & Research Costs						-	2,690
Premises Expenses	936	3,275	936	1,404		6,551	4,396
General Office Expenses	232	813	232	349		1,626	1,822
Ref. Materials, Publicity, PR etc	29					29	4,089
Depreciation	414	1,447	414	620		2,895	2,854
Computer and Website support costs	642	2,249	642	964		4,497	3,512
Travel, Subsistence & Subscriptions	994	7,641	994	1,492		11,121	7,218
Events, Promotions & Conferences		317	1,989			2,306	2,637
Exhibition Costs							-
Recruitment Costs							6,056
Consultancy							-
Governance Costs (Refer Note 4)	527	1,917	527	791		3,762	1,650
Support Costs (Refer Note 5)	13,034	45,573	13,034	19,503		91,144	90,594
Other Costs	37	130	37	55		259	314
<i>Designated & Restricted</i>							
Specific member services:							
- Restricted (Refer Note 11)					15,419	15,419	35,432
-Designated							-
	43,338	156,088	45,298	64,918	15,419	325,061	354,535

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

4 Governance Costs -Unrestricted

	2021	2020
	£	£
Legal & Professional Fees	2,012	-
Independent Examiners Fee	1,750	1,650
	<u>3,762</u>	<u>1,650</u>

5 Management & Administrative Costs - Unrestricted

Management and Administration - Staff Costs	79,480	72,851
Premises Costs	2,807	1,884
General Office Expenses	807	826
Depreciation	1,240	1,223
Bank Charges	321	303
Training Costs	170	75
Recruitment Costs		2,595
Computer and Website Support Costs	1,927	1,505
Other Costs	4,392	3,332
Consultancy Fees		6,000
	<u>91,144</u>	<u>90,594</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

6 Staff costs

	2021	2020
Salaries	230,310	228,592
Social security	19,736	19,738
	<u>250,046</u>	<u>248,330</u>
Pension contribution	14,886	15,792
	<u>264,932</u>	<u>264,122</u>
	2021	2020
The number of employees receiving total employment benefits of more than £60,000 are as follows:	<u>No.</u>	<u>No.</u>
£60,000 - £70,000	<u>1</u>	=

The average number of employees during the period was 7 (2020: 7). This being categorized into: Management & Administration – 3 (2020: 3), Conservation & Animal Management – 2 (2020: 2) and Communications & Members Services – 2 (2020: 2). Both the payroll and pension costs are allocated to activities in the proportions as detailed in accounting policies note and are wholly charged to unrestricted funds. The pay for all members of staff are reviewed annually and set/increased as appropriate with agreed levels at the finance panel meeting of the Council.

The council members were not paid or received any other benefit from the charity, neither were they reimbursed expenses during the year (2020: Nil). No council member received payment for professional or other services supplied to the charity (2020: Nil).

The key management personnel of the charity, comprise the council members and the Chief Executive Officers. The total employee benefits of the key management personnel of the charity were £68,089 (2020: £55,406).

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

7 Fixed Assets

	Fixtures & Fittings £	Plant & Equipment £	Total £
Cost			
At 1 January 2021	635	28,959	29,594
Additions in the year		1,282	1,282
At 31 December 2021	<u>635</u>	<u>30,241</u>	<u>30,876</u>
Accumulated depreciation			
At 1 January 2021	490	16,580	17,070
Charge for the period	37	4,098	4,135
At 31 December 2021	<u>527</u>	<u>20,678</u>	<u>21,205</u>
Net Book Value			
At 31 December 2021	<u>108</u>	<u>9,563</u>	<u>9,671</u>
At 31 December 2020	<u>145</u>	<u>12,379</u>	<u>12,524</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

8 Debtors

	2021	2020
	£	£
Trade Debtors	12,510	503
Other Debtors	-	-
Prepayments and Accrued Income	298	299
	12,808	802

9 Creditors

	2021	2020
	£	£
Trade Creditors	4,380	2,560
Other Taxation and Social Security	25,864	14,623
Other Creditors	9,896	1,562
Accruals and Deferred Income	1,750	1,500
	41,890	20,245

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

10 Restricted funds

	Movement in year			Restricted Funds
	Balance at 1 Jan. 2021	Incoming Resources/ Transfers	Resources Expended/ Transfers	Balance at 31 Dec 2021
	£	£	£	£
Zoo Animal Management Course	15,204		6,103	9,101
Elephant Project	8,104		2,500	5,604
World Land Trust	1,668			1,668
Aquariums Fund	9,456			9,456
Working Group Funds	13,772	2,272	896	15,148
Conservation Conference Fund	3,569			3,569
Great Ape Welfare Group	1,015			1,015
Conservation Education Committee	100	312		412
Animal Behaviour and Training Course		12,150	5,920	6,230
Flamingo Specialist Group		39,795		39,795
BIAZA Research Committee		651		651
	52,888	55,180	15,419	92,649
Unrestricted and Designated Funds	Balance at 1 January 2021	Incoming Resources	Resources Expended/ Transfers	Balance at 31 December 2021
Unrestricted Funds	311,431	332,735	309,642	334,524
Total Funds	427,173			

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2021

The Flamingo Specialist Group (FSG) is a global network of flamingo specialists concerned with the study and conservation of all flamingo species. The group is part of the IUCN-Species Survival Commission and the legal home of the FSG has been at WWT since the 1990s. In 2021 it was agreed that BIAZA would take over management of the FSG's Small Grants Fund. The FSG steering committee will be responsible for maintaining the link for the administration of the fund, setting up the grant application process and requirements, reviewing responses and identifying successful applications. They will also continue to manage and pay the maintenance costs for the FSG website. They will submit an invoice to BIAZA for these costs to be repaid from the funds held.

The Great Ape Welfare group (GAWG) is a partnership between BIAZA and the University of Birmingham, which brings together zoo practitioners, researchers of wild and captive great apes and representatives of great ape-related welfare, regulatory and government organisations to define best practice in great ape welfare, celebrate current successes, and to work together to generate tangible evidence-based improvements in welfare, husbandry and policy inter-linked with conservation and research.

The Zoo Animal Management Course (Diploma in the Management of Zoo and Aquarium Animals) fund is set up to further the educational objectives of the charity. The Elephant Project represents donations from Member collections holding elephants for elephant welfare research. The Aquariums Fund is money collected from non-BIAZA aquarium members and is used for an aquatic project; the NSWG fund is for native species work; and the Working Group Funds is funds held for other BIAZA Working Groups. The World Land Trust is money donated by members to the BIAZA conservation projects overseas in partnership with the World Land Trust. The Conservation Conference Fund was set up to provide funding for the conference costs.

11 Net assets held by funds

	Unrestricted Fund £	Restricted Funds £	2021 Total £
Fixed assets	9,671		9,671
Cash at bank and in hand	353,932	92,649	446,581
Other net current assets/(liabilities)	(29,079)		(29,079)
	334,524	92,649	427,173

12 Financial commitments and contingent liabilities

There were no financial commitments nor contingent liabilities at the year ended 31 December 2021.