

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

**Financial Statements and Board of Association Report
For the year ended 31 December 2022**

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The British & Irish Association of Zoos and Aquariums

Financial statements for the year ended 31 December 2022

Chair of Board of the Association	Dr C. Schwitzer (until 15 th June 2022) Mr J. Christon (from 15 th June 2022)
Vice Chairman of Board of the Association	Mr D. Richardson
Treasurer of Board of the Association	Mr. T. Owen
Chief Executive Officer	Dr J Judge
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	www.biaza.org.uk
Bankers	CAF Bank Ltd and Barclays Bank Plc

The British & Irish Association of Zoos and Aquariums

Board of the Association's Report

Financial statements for the year ended 31 December 2022

The Board of the Association present their report and the financial statements for the year ended 31 December 2022, 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 Board 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 Board of the Association's responsibilities

The members of the Board (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 Board to prepare financial statements for each financial year. Under that law the Board 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 Board 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 Board 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 Board 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 Board 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 Board confirm that they have properly discharged their responsibilities in accordance with the above.

The British & Irish Association of Zoos and Aquariums

Board of the Association's Report

For the year ended 31 December 2022

Objectives

The British & Irish Association of Zoos and Aquariums (BIAZA) is a conservation, education and scientific wildlife charity, representing the interests of 126 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 Board 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 Board 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 launched its new five-year strategy in February 2022 along with a new purpose, "to bring together the best zoos and aquariums in Britain and Ireland to create a better future for the planet and its inhabitants. We drive excellence in animal welfare, conservation, education and research, demonstrate our members' value to society, and use our collective expertise and voice to influence policy and champion positive behaviours." Through delivering on this strategy, we will continue to support our members. BIAZA continues to work with EAZA, WAZA and the IUCN to raise standards and achieve conservation goals.

In 2022 BIAZA members; delivered education sessions to over 920,000 students, supported more than 1,300 research projects and 836 conservation projects and contributed more than £28.5 million to conservation. The Living Collections Committee updated the Institutional Collection Planning guidelines and reviewed over 50% of the online husbandry resources. The Field Conservation Committee developed a new native species campaign (Spotted on Site) for BIAZA members and delivered a successful conference on the theme of One Health. The Research Committee continued to support zoo and aquarium research including 13 research projects from PhD, Masters and Undergraduate students. The Research Committee also developed a new Research Policy. A series of online training videos on key animal welfare concepts were launched by the

Animal Welfare Working Group. The Conservation Education Committee reviewed the Conservation Education Guidelines and created a new BIAZA Education Policy.

The British & Irish Association of Zoos and Aquariums

Board of the Association's report

For the year ended 31 December 2022

BIAZA provided comprehensive feedback to Defra on the proposed new Standards for Modern Zoo Practice in Great Britain. BIAZA also continued to liaise with government departments and ministers and shadow ministers across the UK and Ireland on topics including animal welfare, conservation, education, Brexit and Avian Influenza. The Association has continued to work with the All-Party Parliamentary Group for Zoos and Aquariums to keep MPs engaged and informed.

The Annual Report and the weekly e-newsletter, BIAZA BiteSize, were produced. The Annual Conference and AGM were held in person at Dublin Zoo in June. Full details are in the Annual Report.

Financial Overview

The total Incoming Resources for the year amounted to £485,807 (2021: £387,915). Of this amount £460,982 (2021: £375,507) was derived from membership income, which is the principal funding source of the organization. As membership income is primarily directly linked to visitor and member numbers in at member organizations in the year prior to invoicing, the Association saw a material increase in 2022 income, as member organizations witnessed a rebound in 2021 visitation following the impact of COVID in 2020, despite remaining closed for a minimum of 14 weeks at the beginning of 2021. The Association had also offered a discount on Membership Fees in 2021 to provide some financial assistance to members following the impact of COVID.

Amounts received from events in the year was £23,337 (2021: £12,269). Investment income representing income from bank interest received was £1,255 (2021: £19). Details to this are in Note 2 on page 13 of the accounts.

The total Resources Expended in the year (in furtherance of the organisation's objectives) amounted to £454,676 (2021: £325,061). Of this amount £335,235 (2021: £230,155) related to expenditure in respect of (Direct) Charitable Activities, £2,558 (2021: £3,762) for Governance Costs and £116,883 (2021: £91,144) spent for Management and Administrative expenses. Details to this are in Note 4 on page 14 of the accounts.

The net result of the above amounted to an excess of income over expenditure for the year in the sum of £31,131 (2021: £62,854). All of this resulting in a balance of funds carried forward (after transfers) of £458,304 (2021: £427,173).

Reserves policy

Board 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 2022 the unrestricted fund reserves amounted £365,404 against the projected annual unrestricted fund expenditure of £417,067, which is approximately ten months' worth of expenditure. As detailed in the accounting policies note, Board 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 Board 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
Board of the Association's report
For the year ended 31 December 2022

Board of the Association

Board members are elected by the full membership via ballot at the Annual General Meeting, as per the Memorandum and Articles of Association. Board members considered for election to serve in the Board should have, as a pre-requisite the relevant skills and experience to further the organisation's objectives. The Board is the governing and decision making body of the Association. The Board members set out in the table below have held office during the whole of the period from 1 January 2022 to the date of this report unless otherwise stated.

Board

Mr. J Christon	Chair (From June 2022)	Chester Zoo
Dr C. Schwitzer	Chair (Until June 2022)	Dublin Zoo
Mr D. Richardson	Vice-Chair	Independent
Mr T Owen	Hon. Treasurer & Chair Finance & Resources Committee	Chester Zoo
Dr. J.B. Carroll	Chair Membership & Licensing Committee	Bristol Zoological Society
Dr A. Bowkett	Chair Field Conservation Committee	Wild Planet Trust
Mrs N. Bridge	Chair Conservation Education Committee	National Marine Aquarium
Dr K. Pullen (Until October 2022)	Chair Research Committee	Wild Planet Trust
Mr L Rowden (From October 2022)	Chair Research Committee	Zoological Society of London
Ms M. Bushell	Chair Living Collections Committee	Bristol Zoo Gardens
Professor D. Field		RZSS
Mr G. Batters (Until June 2022)		Independent
Mr C Brown (From June 2022)		Sealife
Dr J. Cretney (Until June 2022)		Marwell Wildlife
Dr L. Dickie		Jersey Zoo
Mrs K. Duke (Until June 2022)		The Deep
Ms T. Hill		Associate Representative
Dr C Macdonald (From June 2022)		Yorkshire Wildlife Park
Mr S. McKeown		Fota Wildlife Park
Mr T. Morphew (Until June 2022)		Folly Farm
Dr R. Pizzi (From June 2022)		BVZA/BVA (Rep)
Mrs C. Rugg (Until June 2022)		Wild Planet Trust
Mr S Sheppard (From June 2022)		Jimmy's Farm
Mr Z Showell (From June 2022)		Shaldon Wildlife Trust
Dr S J Smith (Until June 2022)		BVA Rep
Ms P. Smout		Hawk Conservancy Trust

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

Approved by the Board of the Association on 22nd May 2023 and signed on their behalf by:

Board Member



Mr J. Christon, Chair of Board

Independent Examiner's Report to the Board of the British & Irish Association of Zoos and Aquariums for the year ended 31 December 2022

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

Responsibilities and basis of report

As the Board 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: 2023

The British & Irish Association of Zoos and Aquariums
Statement of Financial Activities (including Income & Expenditure Account)
For the year ended 31 December 2022

	Note	Unrestrict ed Fund £	Restrict ed Fund £	2022 Total £	2021 Total £
Income					
Donations		233	-	233	120
<i>Income from charitable activities:</i>					
Membership income	2	423,122	37,860	460,982	375,507
Income from activities	2	23,337	-	23,337	12,269
<i>Investment Income:</i>					
Bank interest		1,255	-	1,255	19
		447,947	37,860	485,807	387,915
Expenditure					
<i>Expenditure on charitable activities:</i>					
Delivery of activities and services	4	417,067	37,609	454,676	325,061
Total expenditure		417,067	37,609	454,676	325,061
Net Income/Expenditure		30,880	251	31,131	62,854
Total Funds Brought Forward at 1 January 2022	11/12	334,524	92,649	427,173	364,319
Total Funds Carried Forward at 31 December 2022	11/12	365,404	92,900	458,304	427,173

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 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets	8		6,121		9,671
Current Assets					
Debtors	9	3,215		12,808	
Cash at Bank and in Hand		465,974		446,581	
		<u>469,189</u>		<u>459,389</u>	
Current Liabilities					
Creditors falling due in one year	10	<u>17,006</u>		<u>41,887</u>	
Net Current Assets			<u>452,183</u>		<u>417,502</u>
Net assets			<u>458,304</u>		<u>427,173</u>
Represented by:					
Unrestricted fund	11/12		365,404		334,524
Restricted fund	11/12		<u>92,900</u>		<u>92,649</u>
Total Funds	11/12		<u>458,304</u>		<u>427,173</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 companies subject to the small companies regime.  applicable to

The financial statements on pages 9 to 20 were authorized for issue by the Board of Association on 22nd May 2023 and were signed on its behalf by:



Mr J. Christon- Chair of Board

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 2022

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 Board 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 Board members have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. Board 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%

(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.

(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 human care. 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 Board 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 Board. 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 2022

2 Income from charitable activities

		2022	2021
		£	£
Membership Income:			
Associate Members Subscriptions -	- Unrestricted	33,669	19,013
Non Associate Members Subscriptions	- Unrestricted	389,453	301,314
Non Members Fees	- Unrestricted	-	-
Other Membership Services	- Restricted	37,860	55,180
		<u>460,982</u>	<u>375,507</u>

Income from other activities: Unrestricted

	2022	2021
	£	£
RSA Community Grant	-	500
Promotions	5,280	2,098
Annual Conference	-	1,353
Corporate Sponsorship	10,586	2,208
Management Fees	5,000	6,000
Miscellaneous Income	2,471	110
	<u>23,337</u>	<u>12,269</u>

3 Investment Income

	2022	2021
	£	£
Interest on cash deposits	<u>1,255</u>	<u>19</u>
	<u>1,255</u>	<u>19</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

4 Charitable Activities

	Communication & Publicity	Conservation & Animal Management	Education	Membership Services- Unrestricted/ Designated	Membership Services- Restricted	2022 Total	2021 Total
	£	£	£	£	£	£	£
<i><u>Unrestricted</u></i>							
Staff Costs	34,903	122,160	34,903	52,354	-	244,320	185,452
Grants and Donations	-	-	-	2,500	-	2,500	-
Conservation Support & Research Costs	-	-	-	-	-	-	-
Premises Expenses	664	2,323	664	995	-	4,646	6,551
General Office Expenses	378	1,322	378	567	-	2,645	1,626
Ref. Materials, Publicity, PR etc	732	4,060	-	-	-	4,792	29
Depreciation	395	1,383	395	593	-	2,766	2,895
Computer and Website support costs	587	2,054	587	880	-	4,108	4,497
Travel, Subsistence & Subscriptions	1,116	18,068	1,116	1,674	-	21,974	11,121
Events, Promotions & Conferences	-	3,454	1,069	3,879	-	8,402	2,306
Exhibition Costs	-	-	-	-	-	-	-
Recruitment Costs	63	220	63	94	-	440	-
Consultancy	-	-	-	-	-	-	-
Governance Costs (Refer Note 5)	358	1,305	358	537	-	2,558	3,762
Support Costs (Refer Note 6)	16,714	58,442	16,714	25,013	-	116,883	91,144
Other Costs	-	-	-	1,033	-	1,033	259
<i><u>Designated & Restricted</u></i>							
Specific member services:							
- Restricted (Refer Note 11)	-	-	-	-	37,609	37,609	15,419
- Designated	-	-	-	-	-	-	-
	55,910	214,791	56,247	90,119	37,609	454,676	325,061

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

5

Governance Costs -Unrestricted

	2022	2021
	£	£
Legal & Professional Fees	558	2,012
Independent Examiners Fee	2,000	1,750
	<u>2,558</u>	<u>3,762</u>

6

Management & Administrative Costs - Unrestricted

Management and Administration - Staff Costs	104,709	79,480
Premises Costs	1,991	2,807
General Office Expenses	1,133	807
Depreciation	1,184	1,240
Bank Charges	462	321
Training Costs	157	170
Recruitment Costs	189	-
Computer and Website Support Costs	1,760	1,927
Other Costs	4,978	4,392
Consultancy Fees	320	-
	<u>116,883</u>	<u>91,144</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

7 Staff costs

	2022	2021
Salaries	299,641	230,310
Social security	27,512	19,736
	<u>327,153</u>	<u>250,046</u>
Pension contribution	21,876	14,886
	<u>349,029</u>	<u>264,932</u>

	2022	2021
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	=	1
£70,000 - £80,000	1	=

The average number of employees during the period was 8 (2021: 7). This being categorized into: Management & Administration – 4 (2021: 3), Conservation & Animal Management – 2 (2021: 2) and Communications & Members Services – 2 (2021: 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 Board.

The Board members were not paid or received any other benefit from the charity (2021 – Nil). One Board member was reimbursed expenses totalling £240 in the year (2021: Nil). No Board member received payment for professional or other services supplied to the charity (2021: Nil).

The key management personnel of the charity, comprise the Board members and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £77,897 (2021: £68,089).

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

1 Fixed Assets

	Fixture s & Fittings £	Plant & Equipmen t £	Total £
Cost			
At 1 January 2022	635	30,241	30,876
Additions in the year	-	400	400
At 31 December 2022	635	30,641	31,276
Accumulated depreciation			
At 1 January 2022	527	20,678	21,205
Charge for the period	27	3,923	3,950
At 31 December 2022	554	24,601	25,155
Net Book Value			
At 31 December 2022	81	6,040	6,121
At 31 December 2021	108	9,563	9,671

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

9 Debtors

	2022	2021
	£	£
Trade Debtors	3,215	12,510
Other Debtors	-	-
Prepayments and Accrued Income	-	298
	<u>3,215</u>	<u>12,808</u>

10 Creditors

	2022	2021
	£	£
Trade Creditors	21	4,380
Other Taxation and Social Security	13,003	25,864
Other Creditors	2,232	9,896
Accruals and Deferred Income	1,750	1,750
	<u>17,006</u>	<u>41,890</u>

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

11 Restricted funds

	Movement in year			Restricted Funds
	Balance at 1 Jan. 2022 £	Incoming Resources/ Transfers £	Resources Expended/ Transfers £	Balance at 31 Dec 2022 £
Zoo Animal Management Course	9,101	102	6,000	3,203
Elephant Project	5,604	-	-	5,604
World Land Trust	1,668	145	1,813	-
Aquariums Fund	9,456	13,705	13,639	9,522
Working Group Funds	15,148	2,432	4,332	13,248
Conservation Conference Fund	3,569	-	-	3,569
Great Ape Welfare Group	1,015	-	-	1,015
Conservation Education Committee	412	210	400	222
Animal Behaviour and Training Course	6,230	19,600	11,287	14,543
Flamingo Specialist Group	39,795	-	138	39,657
LCC Keepers Conference	-	1,666	-	1,666
BIAZA Research Committee	651	-	-	651
	92,649	37,860	37,609	92,900
Unrestricted and Designated Funds	Balance at 1 January 2022	Incoming Resources	Resources Expended/ Transfers	Balance at 31 December 2022
Unrestricted Funds	334,524	447,947	417,067	365,404
Total Funds				458,304

The British & Irish Association of Zoos and Aquariums
Notes to the financial statements
For the year ended 31 December 2022

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. A new MoU was signed between the FSG steering committee and BIAZA in 2022 and it is expected that grant funding will be distributed in 2023. 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, this wasn't utilised in 2022 as most conservation conferences were online.

12 Net assets held by funds

	Unrestricted Fund £	Restricted Funds £	2022 Total £
Fixed assets	6,121	-	6,121
Cash at bank and in hand	373,074	92,900	465,974
Other net current assets/(liabilities)	(13,791)	-	(13,791)
	365,404	92,900	458,304

13 Financial commitments and contingent liabilities

There were no financial commitments nor contingent liabilities at the year ended 31 December 2022.