

THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales · Charity number 1159749

Details

Other names	ICBP
Status	Registered
Legal form	Charitable company
Company number	09314933
Registered	2015-01-02
Register	View on the Charity Commission register

Contact

Address	Bouldson House Newent Gloucestershire GL18 1JJ
Phone	01531820286
Email	info@icbp.org
Website	www.icbp.org

Activities

Objects: THE OBJECTS OF THE INTERNATIONAL CENTRE FOR BIRDS OF PREY ARE TO:4.1.1 PROMOTE FOR THE PUBLIC BENEFIT, THE CONSERVATION, PROTECTION AND PRESERVATION OF ALL SPECIES OF RAPTORS (BIRDS OF PREY AND OWLS) TOGETHER WITH THEIR VARYING HABITATS WORLDWIDE THROUGH, BUT NOT EXCLUSIVELY BY, CONSERVATION BREEDING PROGRAMMES, AND RESEARCH INTO THE BREEDING, HABITAT, HEALTH AND CONSERVATION OF ALL BIRDS OF PREY4.1.2 ADVANCE THE EDUCATION AND UNDERSTANDING OF THE PUBLIC GENERALLY IN THE CONSERVATION. PRESERVATION AND WELFARE OF RAPTORS WORLDWIDE THROUGH EXTERNAL LECTURES, PAPERS AT CONFERENCES AND THROUGH THE WEBSITE, TO INSTIL, AMONGST OTHE THINGS, THE IMPORTANCE OF SPECIES OF RAPTORS AND THEIR DIVERSE HABITATS IN THE WILD; AND4.1.3 ADVANCE SUCH OTHER CHARITABLE PURPOSES AS MAY BE CONDUCTIVE TO THE CONSERVATION, PROTECTION AND PRESERVATION OF RAPTORS AS THE DIRECTORS MAY IN THEIR DISCRETION FROM TIME TO TIME DETERMINE, FOR THE BENEFIT OF THE PUBLIC

Activities: See Trustees Report and Accounts

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Animals, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£69,611	£246,278	-	-
2023-12-31	£154,041	£258,220	-	-
2022-12-31	£1,269,326	£367,012	£1,312,953	4
2021-12-31	£499,284	£376,352	-	-
2020-12-31	£286,160	£310,495	-	-

Trustees

Name	Role	Appointed
Andrew William Baldwin		2021-08-24
James Gilchrist		2024-01-31
Paul Thomas Ernest Symonds		2025-01-31
Philip John Madelin		2021-09-13
Richard Aspinall		2023-01-12
Richard Henry James Kerr-Wilson		2019-07-31
Ruth Wadley		2025-01-31
TIMOTHY JULIAN RICE		2021-08-24

THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales - Charity number 1159749

Accounts

Company registration number: 09314933

Charity registration number: 1159749



**The International Centre for Birds of Prey
(A company limited by guarantee)**

Annual Report and Financial Statements

For the Year ended 31 December 2024

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

Charity Number	1159749
Company Registration Number	09314933
Registered & Administrative Office	Boulsdon House Newent Gloucestershire GL18 1JJ
Company Secretary	Vacant at present
Trustees	Dr Richard Kerr-Wilson Dr Kaye Wellings – Resigned 2 May 2025 Mr Tim Rice Mr Andrew Baldwin Mr Philip Madelin Mr Richard Aspinall James Gilchrist - Appointed 31 January 2025 Paul Thomas Ernest Symonds - Appointed 31 January 2025 Ruth Wadley - Appointed 31 January 2025
Patrons	Ms Miranda Richardson Mr Bill Bailey
Key Management Personnel	Ms J Parry-Jones - Director The Trustees listed above
Registered Auditors	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Lloyds Bank Plc Business Banking P O Box 1000 BX1 1LT

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2024

Following on from last year's report, we continued with our main activities of hen harrier breeding for the Southern Release project and providing funds for other conservation groups.

Hen harriers: the French and Spanish hen harriers were in their new accommodation at Newent by the start of 2023, ably looked after by Jemima Parry-Jones and Simon (aviculturist). Although this year (2024) the birds managed to produce 24 eggs, none were fertile, bearing in mind that this was to all intents and purposes their first year of breeding after recovering from their arrival to the UK, however we are more optimistic for Spring 2025. This project continues to be funded by Natural England. A few of the old aviaries at Newent were demolished and the materials removed from the site to make the area safer for the Hen Harriers in terms of reducing the risk of potential residual disease from non-indigenous raptors kept there previously and to make more room for the improvements made to the hen harriers' aviaries.

Legacy: The final property remaining as part of the legacy left to us in 2022 remained unsold by the end of the year. Even though an offer had been submitted and accepted, the deal had not gone through.

Small grant funding: We have invested the money we were left in the legacy. We agreed to use the interest to fund grants to support conservation projects for endangered species of raptor, research and education, consistent with our objectives. A budget of £20,000 per annum towards grants was agreed. An online application form was prepared and accepted by the trustees. We have already provided funding towards a vulture project in Botswana, for the Horstmann Trust and the Vale Wildlife Trust in the UK.

Website: A new website was commissioned to reflect our different approach and was online by the end of the year.

External activities: The CEO continues to represent the ICBP at international events, particularly as Chair of SAVE (Saving Asia's Vultures from Extinction).

Trustees and meetings: The trustees remained the same throughout the year, as did our meeting venue at Wye Fruit. We met a total of four times throughout the year. Three new trustees were proposed and accepted for 2025 onwards.

Thanks to Simon for looking after the hen harriers, to Karen for looking after the trustees, and to JPJ for looking after her health.

Richard Kerr-Wilson, FRCS(Ed), FRCOG.

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees present their report, which incorporates their Directors Report, and the financial statements of the charitable company, for the year to 31 December 2024. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set out on page 1.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

Mission – Inspiring people to understand, appreciate and value birds of prey.

Purpose – Ensuring the survival, protection, and conservation of birds of prey.

The important issue about conserving the predator species is that without the right habitat and all that entails, they will not survive. By using birds of prey as flagship species, and conserving them, which is our field of expertise, and which also fascinates the public, we can work to conserve the amazing biodiversity of the world upon which every living creature depends.

“Nature holds the key to our aesthetic, intellectual, cognitive and even spiritual satisfaction.” — E.O. Wilson

INTRODUCTION AND HISTORY

The late Philip Glasier founded the International Centre for Birds of Prey (then called The Falconry Centre) in 1967. His daughter Jemima Parry-Jones took over in 1983 and received an MBE for services to bird conservation in 1999. The Centre turned charitable in 2015.

Work at the facility is now restricted to UK projects which primarily has focused on Hen Harriers, both in the Brood Management programme with Natural England and the Moorland Association, and with Natural England on the Southern Release programme, both a part of the DEFRA six-point plan for Hen Harriers. ICBP also advises the Hawk and Owl Trusts on matters to do with Peregrines, particularly those monitored with CCTV and also on long-eared owls, among other species.

CONSERVATION BREEDING

Over the long years that ICBP was open to the public with a large collection of birds of prey, ICBP bred a significant number of species in captivity. This expertise is now being used, both in the UK and in conservation projects abroad, to further the conservation of endangered species of birds of prey worldwide.

RESEARCH

The expertise gained with birds of prey has allowed ICBP staff to assist in research both in birds of prey and in the threats that have and are still causing their decline. The knowledge is shared with scientists who ask for assistance and also for scientists to use when advocacy is required.

INTERNATIONAL PROGRAMMES

ICBP has been working in international conservation programmes wherever and whenever needed for many years. It has been and still is involved in the South Asia Vulture Crisis (SAVE) and the CEO is at the moment the Chair of SAVE, which is the overarching body that works with all the range species countries of the critically endangered species of vultures. Added to this work is being done and funded in Pakistan, Bangladesh, Bulgaria and Wales all in various conservation projects.

The International Centre for Birds of Prey

Trustees' Report (continued)

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Without wildlife, life for many people would be far less rich, it is our job to persuade them to understand the importance of all wildlife both in the UK and abroad.

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

The International Centre for Birds of Prey ("the Centre") is a company limited by guarantee and its governing document is the Memorandum of Articles of Association as written and accepted by the Trustees in January 2015.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

INDUCTION AND TRAINING OF TRUSTEES

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity and company law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performance of the Centre and its business plan.

ORGANISATIONAL STRUCTURE

The Trustees meet three times a year and will call Special General Meetings as and when these are required. As time for all is at a premium and excessive travel is poor conservation, at times the Trustees will have email agendas with a discussion period and a timed voting period, particularly when decisions need to be taken quickly. In addition, the Centre Director sends regular reports to all Trustees on both financial matters and the day to day running of the Centre with successes and failures.

PRINCIPAL RISKS AND UNCERTAINTIES

The major risks identified by the Trustees have been grouped under three headings, reputation, financial and personnel, and it is these three which are considered to be the greatest risks to the Charity. These risks are listed in a register and reviewed on an annual basis by the Board of Trustees.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

Although we have now been closed to the public for over two years, and our website states that fact, we are still getting the occasional query.



STAFF

Our staffing is now greatly reduced and easy to manage. JPJ as CEO and Simon as the Raptor Manager. Simon is invaluable and a very hard worker. One of our Board members joined us to update all the Health and Safety policies, following which the Raptor Manager was sent on a two-day chainsaw course and is now qualified.

The International Centre for Birds of Prey

Trustees' Report (continued)

THE COLLECTION

Due to the increasing risk of Avian Influenza and the changes in government policy to a slaughter policy rather than strict quarantine measures, we decided to find homes for all but one of the remaining birds of the collection as this reduces the risk of an outbreak. The risk is very low here due to the design of the aviaries. The moving of the remaining birds went well, and all were gone to their new homes, by the autumn and are doing well.

COURSES AND MEETINGS

Over the year there have been numerous Teams meetings on the two Hen Harrier projects and the vulture work with SAVE. The SAVE open meeting on February 6th which had over 200 people attending from all over the world, online, and was chaired by our CEO who is now the Chair of SAVE, all went very well. There was also a meeting with the International Wildlife Vets group as we planned on working on a video later this year and on into next year with the Manfred Horstman Vulture Conservation Trust. This will be to assist in teaching a number of techniques on handling, vet checking and general captive management of vultures. This should become a valuable resource as the interest in vultures increases.

We had a SAVE Board meeting on April 30th with representatives from India, Nepal, Pakistan, Bangladesh, Cambodia and Myanmar. We discussed the next face to face meeting of SAVE in Cambodia, now scheduled for the 17th and 18th February.

The CEO attended The International Saudi Falcons and Hunting Exhibition in Saudi Arabia, October 6th - 9th, all expenses paid, to give a presentation on falconry and how it can help in conservation projects.

COMMUNICATIONS

We still receive a number of calls on injured wild birds, so have put up a page on the website covering that aspect and sending people to the Vale Wildlife Hospital. It is important not to ignore these calls as one of the most important aspects of rehabilitation is to encourage the interest that people have in our native wildlife.

We are continuing to review and update the veterinary and the management guidelines for vultures to go up on the SAVE website, as it needs to be assessable to all, both vets and wildlife managers.

CONSERVATION WORK

The Charity's physical, hands-on conservation work particularly with Hen Harriers continues.

BROOD MANAGEMENT OF HEN HARRIERS IN THE NORTH OF ENGLAND

We did no Brood Management (BM) this year partly because of difficulties finding acceptable release sites but also because the appalling weather meant that all ground nesting birds had very reduced breeding success. We had a face-to-face meeting with Natural England and the Moorland Association in December to discuss the final report and cover what we consider needs to change if BM (now to be called Hen Harrier conservation as it is no longer a trial), is to continue in the future. A license for 2025 has been applied for.

THE SOUTHERN RELEASE

The first three months of 2024 were the wettest in memory, making it difficult to work outside and possibly having an effect on the birds' breeding behaviour. Climate change is certainly impacting wildlife and the world, although it is doubtful that humans will do anything about it until it is too late.

The gales of late winter made the second of the last two barns due for demolition become unsafe because of its age and construction, so this was taken down before it fell down, and removed from the site. It was also causing problems with vermin moving in because of the lack of humans and movement around the site. Both the two barns have now been taken down and removed and the ground returned to grass and wildflowers.

The International Centre for Birds of Prey

Trustees' Report (continued)



Towards the end of 2024 we made more changes to the Hen Harrier breeding barn which we hoped would encourage them even more to breed in the 2025 season. As this species have not as far as we know been bred in captivity before, we learn more about them each year.

Natural England visited in the summer to discuss the future of the Southern Release programme as the MOA runs out at the end of next year. We wait to see what the new Labour government does with spending on conservation projects in the future.

The 2024 breeding season was a big improvement on 2023; in total we had 24 eggs, sadly none were fertile. Some of the males showed a little interest in the eggs, but we did not see any serious breeding behaviour from any of the males. It seems that the males came into breeding condition last year and the females this year. We hope with the changes that we have made over the winter that they will both come into breeding condition at the same time. All in all we are happy that things are moving forward and think that this is a good sign for the next breeding season.



LONG-EARED OWLS

We had various phone calls and meetings with the Hawk and Owl Trust on the progress of the Long-Eared Owl programme. Towards the end of the year we sent up our two pairs of Long-Eared Owls to the Scottish Owl Centre as they are already breeding them in captivity, and it is a better place for them, rather than here with all the changes we have made over time.

VOLUNTEERS

We still have two or three faithful volunteers, although there is not a great deal of work to be done apart from keeping things very clean and tidy. They come about once every two weeks for a day, and we enjoy their efforts and even more their company as do the remaining two labradors.

FUNDING AND STRATEGY

The Trustees continued to develop the future strategy of the charity, with the goal of increasing its support to other conservation projects. Although income generation has fallen this year, we continue to invest and manage the existing funds to maximise income generation. We are confident that the current financial model will allow the Charity to remain financially robust and continue to award grants to other conservation groups, NGOs and charities whose goals align with ours.

Providing grants for large and small projects will become an important focus of the Charity's work. The website has been updated to include a form for applicants to apply for grants and guidance notes on the criteria. We have already awarded some grants during the year and will continue to promote this aspect of our work in future years.

The International Centre for Birds of Prey

Trustees' Report (continued)

GRANTS



The Grant that we gave the Kalahari Research and Conservation Trust (Raptors Botswana) in 2023 has been used and here is a photo of the aviary to keep early fledging young safe from ground predators until they can be released.

We have had three applications for grants for 2024: Kalahari Research and Conservation Trust (Raptors Botswana) applied for and received £3,570 to enhance community monitoring of the Cape Vulture Colony and conduct vulture awareness campaigns in the Tswapong to ultimately ensure long term conservation of the vultures.

A second, revised application from the Horstmann Trust was received at the end of 2024, to provide a generator to ensure continuity of electricity particularly for incubators during the breeding season as they had several long power outages in the winter months.

One application was turned down as it did not fit in with the mission of ICBP.

Finally, the trustees awarded a grant for £2,000 to the Vale Wildlife Trust who have been accepting the injured wild birds of prey that we have been unable to take.

As EO Wilson said:

'Perhaps the time has come to cease calling it the 'environmentalist' view, as though it were a lobbying effort outside the mainstream of human activity, and to start calling it the real-world view'.



The International Centre for Birds of Prey

Trustees' Report (continued)

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

The ICBP receives no government core grants, service level agreements or contracts that covers revenue costs and depends on funds from, donations, special events, conservation projects, and courses.

RESERVES POLICY

Given the nature of the Charity's activities and our ongoing commitment to growth, the Trustees have established a reserves policy that covers two fundamental priorities. The Trustees agreed to keep the reserves at the previous level of 8 months unrestricted fund expenditure. In addition, we require that our reserves should be sufficient to underpin our commitment to continue our current conservation work and to award grants to conservation projects. As at 31 December 2024, the Charity held total reserves of £1,032,107 (2023: £1,208,774).

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees consider that the Board of Trustees and The Director comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 18 to the financial statements.

The pay of the Director and other staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity.

GOING CONCERN

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

The International Centre for Birds of Prey

Trustees' Report (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities – Statement of Recommended Practice);
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company 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 company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees

Richard Kerr Wilson

.....
Dr Richard Kerr-Wilson FRCS(Ed), FRCOG

14/8/2025

.....
Date

The International Centre for Birds of Prey

Independent Examiner's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2024

I report on the financial statement of The International Centre for Birds of Prey for the year ended 31 December 2024, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees of the Company (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

I have no concerns and have come across no 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.

Scott Lawrence

.....
Scott Lawrence FCA, DChA
Hazlewoods LLP
Staverton Court
Staverton
Cheltenham
GL51 0UX

14/8/2025

.....
Date

The International Centre for Birds of Prey

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	803	-	803
Charitable activities	4	15,791	50,000	65,791
Interest receivable		3,017	-	3,017
Total Income		19,611	50,000	69,611
Expenditure on:				
Raising funds	5	(60)	-	(60)
Charitable activities	6	(94,017)	(152,201)	(246,218)
Total Expenditure		(94,077)	(152,201)	(246,278)
Net movement in funds		(74,466)	(102,201)	(176,667)
Total funds brought forward		996,981	211,793	1,208,774
Total funds carried forward		922,515	109,592	1,032,107
	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,214	-	1,214
Charitable activities	4	19,369	132,459	151,828
Interest receivable		999	-	999
Total Income		21,582	132,459	154,041
Expenditure on:				
Raising funds	5	(577)	-	(577)
Charitable activities	6	(114,814)	(142,829)	(257,643)
Total Expenditure		(115,391)	(142,829)	(258,220)
Net movement in funds		(93,809)	(10,370)	(104,179)
Total funds brought forward		1,090,790	222,163	1,312,953
Total funds carried forward		996,981	211,793	1,208,774

All of the Charity's activities derive from continuing operations during the above two periods.

The International Centre for Birds of Prey

(Registration number: 09314933)

Balance Sheet as at 31 December 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	12	<u>20,621</u>	<u>26,733</u>
Current Assets			
Debtors	13	67,678	328,297
Cash at bank and in hand		<u>948,479</u>	<u>857,416</u>
		1,016,157	1,185,713
Creditors: Amounts falling due within one year	14	<u>(4,671)</u>	<u>(3,672)</u>
Net Current Assets		<u>1,011,486</u>	<u>1,182,041</u>
Net Assets	15	<u>1,032,107</u>	<u>1,208,774</u>
Funds of the Charity			
Restricted funds	16	109,592	211,793
Unrestricted funds	16	<u>922,515</u>	<u>996,981</u>
Total funds		<u>1,032,107</u>	<u>1,208,774</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 financial statements 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 financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 11 to 21 were approved by the Trustees, and authorised for issue on 14/8/2025

.....and signed on their behalf by:

Richard Kerr Wilson

.....
Dr Richard Kerr-Wilson FRCS(Ed), FRCOG
 Chair of Trustees

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

1. Company Limited by Guarantee

The International Centre for Birds of Prey is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The International Centre for Birds of Prey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading, that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund Accounting

Funds held by the Charity are either:-

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% Reducing balance basis
Motor vehicles	20% Reducing balance basis

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

Investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Stock

The bird stock is deemed to be a biological asset and is valued at its fair value less costs to sell. The value is reviewed at each reporting date with changes in fair value less costs to sell recognised in the Statement of Financial Activities.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Financial statements payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations	741	-	741	834
Regular giving and capital donations	62	-	62	380
	<u>803</u>	<u>-</u>	<u>803</u>	<u>1,214</u>

Of the income received in 2023, £1,214 was unrestricted funds and £Nil was restricted funds.

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£
Consultancy income	2,138	-	2,138	27,311
Other income	13,653	50,000	63,653	124,517
	<u>15,791</u>	<u>50,000</u>	<u>65,791</u>	<u>151,828</u>

Of the income received in 2023, £19,369 was unrestricted funds and £132,459 was restricted funds.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

5. Raising Funds

	2024 £	2023 £
Fund raising	<u>60</u>	<u>577</u>

All of the expenditure in 2024 (2023: all) was charged to unrestricted funds.

6. Expenditure on charitable activities

	2024 £	2023 £
Bird expenses	9,821	12,585
Costs of Employment	84,188	80,917
Rent	12,804	12,804
Rates and water	5,040	5,548
Light and heat	7,522	3,847
Insurance	5,428	4,050
Repairs and maintenance	96,181	86,508
Grounds & Gardens	614	-
Telephone and office costs	1,969	2,835
Subscriptions and donations	5,570	2,500
Website costs	2,400	4,800
Sundry expenses	600	105
Contract work and cleaning costs	7,495	12,440
Motor and travel	1,185	3,268
Event & Course Expenses	-	1,388
Legal and professional	34	6,935
Bank and card charges	1,218	1,623
Governance costs	3,762	3,000
Depreciation	5,155	5,038
(Gain)/Loss on disposal of tangible fixed assets	(4,768)	7,452
	<u>246,218</u>	<u>257,643</u>

Of the total expenditure above £94,017 (2023: £114,814) was from unrestricted funds and £152,201 (2023: £142,829) from restricted funds.

7. Net incoming resources

Net incoming resources for the year is stated after charging:

	2024 £	2023 £
Depreciation of fixed assets	5,155	5,038
Independent Examiner's fee	<u>3,762</u>	<u>3,000</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

8. Trustees' remuneration and expenses

During the year, No Trustees (2023: None) received reimbursed expenses from the Charity to the value of £Nil (2023: £Nil). No Trustees have received any other remuneration or benefits from the Charity during the year (2023: none).

9. Trustees' insurance

In accordance with normal commercial practice, the Charity has purchased insurance to protect Trustees from claims arising from negligent acts, errors or omissions whilst on Charity business. The insurance provides up to £250,000 cover on any one claim and the cost for the year ended 31 December 2024 was £504 (2023: £516).

10. Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Wages and salaries	83,838	80,900
Other staff costs	<u>350</u>	<u>17</u>
	<u><u>84,188</u></u>	<u><u>80,917</u></u>

No employees received emoluments of more than £60,000 (2023: no employees) during the year.

The key management personnel of the Charity comprise the Director, the Curator and the Business Manager and the trustees. The total employee benefits of key management personnel of the Charity were £30,759 (2023: £29,558).

The average number of employees in the year, calculated on the basis of full-time equivalents, was as follows:

	2024	2023
	Number	Number
Charitable activities:	<u>2</u>	<u>2</u>

11. Taxation

The Charity is a registered Charity and is therefore exempt from taxation.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

12. Tangible fixed assets

	Furniture and equipment £	Motor Vehicles £	Total £
Cost:			
At 1 January 2024	44,236	3,250	47,486
Additions	3,275	-	3,275
Disposals	(5,760)	(3,250)	(9,010)
At 31 December 2024	<u>41,751</u>	<u>-</u>	<u>41,751</u>
Depreciation:			
At 1 January 2024	18,049	2,704	20,753
Charge for year	5,155	-	5,155
On disposals	(2,074)	(2,704)	(4,778)
At 31 December 2024	<u>21,130</u>	<u>-</u>	<u>21,130</u>
Net Book Value:			
At 31 December 2024	<u>20,621</u>	<u>-</u>	<u>20,621</u>
At 31 December 2023	<u>26,188</u>	<u>545</u>	<u>26,733</u>

13. Debtors

	2024 £	2023 £
Trade debtors	178	797
Other debtors	<u>67,500</u>	<u>327,500</u>
	<u>67,678</u>	<u>403,297</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	908	672
Accruals	<u>3,762</u>	<u>3,000</u>
	<u>4,670</u>	<u>4,672</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total funds £	2023 Total Funds £
Tangible fixed assets	8,017	12,604	20,621	26,733
Current assets	919,169	96,988	1,016,157	1,185,713
Current liabilities	<u>(4,671)</u>	<u>-</u>	<u>(4,671)</u>	<u>(3,672)</u>
Total net assets	<u>922,515</u>	<u>109,592</u>	<u>1,032,107</u>	<u>1,208,774</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

16. Analysis of Fund Movements

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2024 £
Unrestricted funds	996,981	19,611	(94,077)	922,515
Restricted funds	<u>211,793</u>	<u>50,000</u>	<u>(152,201)</u>	<u>109,592</u>
Total funds	<u><u>1,208,774</u></u>	<u><u>69,611</u></u>	<u><u>(246,278)</u></u>	<u><u>1,032,107</u></u>

Unrestricted funding covers all funding that contributes to furthering the objectives of the Charity. Restricted funds are made up as follows:

	Balance at 1 January 2024 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2024 £
Restricted funds				
National Birds of Prey Trust	2,445	-	-	2,445
Transport of birds to Balkans	756	-	-	756
Hen Harrier project	187,355	50,000	(149,965)	87,390
New hospital	300	-	-	300
Brood management	<u>20,937</u>	<u>-</u>	<u>(2,236)</u>	<u>18,701</u>
Total funds	<u><u>211,793</u></u>	<u><u>50,000</u></u>	<u><u>(152,201)</u></u>	<u><u>109,592</u></u>

National Birds of Prey Trust: Donated for rehabilitation aviary – unspent in the current year so carried forward to following year.

Transport of birds to Balkans: This is in relation to birds that were transported to Green Balkans, Bulgaria, in order to return them to the wild. The remaining unspent amount will be used for future Green Balkans projects.

Hen Harrier project: This is a 10-year project funded by Natural England to breed Hen Harriers in captivity for release into the wild. £50,000 has been received from Natural England during the year, with £149,965 of expenditure on the project during the year ended 31 December 2024. A further £50,000 is expected to be received in the next financial year. These funds will be used exclusively for this project.

New hospital: Funds held in relation to the building of a future new hospital. These funds have been held for when expenditure on this new hospital is incurred.

Brood management: Funds held in relation to the Charity’s brood management project.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2024

17. Financial Commitments

As at 31 December 2024 the company has total commitments under non-cancellable operating leases as follows:

	31 December 2024 £	31 December 2023 £
Land and buildings		
Amounts due within one year	12,804	25,000
Amounts due between two and five years	51,216	100,000
Amounts due after five years	3,201	682,172
	<u>67,221</u>	<u>807,172</u>

18. Related Party Transactions

During the year the International Centre for Birds of Prey employed Ms J Parry-Jones as the Director of the Charity and paid gross remuneration of £30,759 (2023: £29,558). In addition, the Charity paid Ms J Parry-Jones rent of £12,804 (2023: £12,804), reimbursed expenses of £46 (2023: £Nil) and reimbursed insurance costs of £1,599 (2023 - £Nil).

During the year the International Centre for Birds of Prey incurred expenses in relation to the premises which were reimbursed by Ms J Parry-Jones of £4,088 (2023: £4,116).

At the year-end, the Charity was owed £338 (2023: £458) by Ms J Parry-Jones, in relation to agreed contributions for overheads relating to land and buildings used by the Charity. This balance is included within trade debtors.

THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales - Charity number 1159749

Accounts

Company registration number: 09314933

Charity registration number: 1159749



**The International Centre for Birds of Prey
(A company limited by guarantee)**

Annual Report and Financial Statements

For the Year ended 31 December 2023

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

Charity Number	1159749
Company Registration Number	09314933
Registered & Administrative Office	Boulsdon House Newent Gloucestershire GL18 1JJ
Company Secretary	Vacant at present
Trustees	Dr Richard Kerr-Wilson Dr Kaye Wellings Mr Tim Rice Mr Andrew Baldwin Mr Philip Madelin Mr Richard Aspinall – Appointed 12 January 2023
Patrons	Ms Miranda Richardson Mr Bill Bailey
Key Management Personnel	Ms J Parry-Jones - Director The Trustees listed above
Registered Auditors	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Lloyds Bank Plc Business Banking P O Box 1000 BX1 1LT

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2023

This year allowed us to become more settled in our new role.

The Trustees during the year ended 31 December 2023 remained the same, other than Mr Richard Aspinall, who was appointed on 12 January 2023. There were five board meetings throughout the year and one meeting of Trustees only in January. All meetings were held in the boardroom at Wye Fruit, thanks to George and Richard Leeds, except the one in November which took place at Bouldson House. In June, two of the Trustees had an informative visit to Parsonage Down, where the hen harriers from Europe are initially housed by Natural England (see CEO's report).

Since we are now closed to the public, our aims and objectives were changed to reflect this and have been agreed by the Charity Commission.

The principal items for discussion were the future direction of the Charity and our investment strategy.

A strategy meeting was held in January to discuss the future options for the Charity. One of these was to consider a merger with a similar charity. With this in mind, discussions were held with potential partners. This was discussed with the ICBP board in November, but it was decided not to take this further at present.

Instead, the ICBP board agreed that we should continue with small conservation projects such as the ongoing hen harrier breeding programme, and in the long term act as a grant-making body for other small conservation projects, educational outreach and research projects.

In order to fund this from the legacy we had been left last year, we had presentations from various investment companies to decide our best investment strategy.

The Trustees also discussed the need to change the tenancy agreement between the Charity and Ms Jemima Parry-Jones, but concluded that the present arrangement is satisfactory.

Our thanks go to Jemima for her continued hard work and dedication in spite of various hospital visits, to Simon and Karen for their support, and to George and Richard Leeds for allowing us the use of the boardroom at Wye Fruit.

Dr Richard Kerr-Wilson FRCS(Ed), FRCOG

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees present their report, which incorporates their Directors Report, and the financial statements of the charitable company, for the year to 31 December 2023. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set out on page 1.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

Mission – Inspiring people to understand, appreciate and value birds of prey.

Purpose – Ensuring the survival, protection, and conservation of birds of prey.

The important issue about conserving the predator species is that without the right habitat and all that entails, they will not survive. By using birds of prey as flagship species, and conserving them, which is our field of expertise, and which also fascinates the public, we can work to conserve the amazing biodiversity of the world upon which every living creature depends.

“Nature holds the key to our aesthetic, intellectual, cognitive and even spiritual satisfaction.” — E.O. Wilson

INTRODUCTION AND HISTORY

The late Philip Glasier founded the International Centre for Birds of Prey (then called The Falconry Centre) in 1967. His daughter Jemima Parry-Jones took over in 1983 and received an MBE for services to bird conservation in 1999. The Centre has now been a Charity since 2015.

ICBP leads the world in the captive breeding of species of diurnal and nocturnal birds of prey, having bred over 73 species to date. This vast experience allows us to share the knowledge and accomplish training with others the world around. A large part of the Charity's work in this aspect is currently with vultures (this group of birds having been recently listed by IUCN as one of the most threatened groups of birds in the world). This work occurs in India, Nepal, Bangladesh, Bulgaria, and South Africa, providing advice, planning, design, expertise, and training.

Other projects are Saker Falcon breeding and release in Bulgaria, the Northern Spotted Owl breeding and release programme in Canada, and Hen Harriers in the UK.

The Trustees are also keen that ICBP works in the UK and concentrates its efforts where the need is greatest. Some of this was taken up with the 70+ injured wild birds of prey previously taken in each year by the Centre and cared for ready for release back to the wild. However, this is now proving much more difficult as Avian Influenza tightens its grip over the UK during the autumn, winter and spring. Consequently, we have taken the sad decision to no longer take in injured wild birds of prey.

The Trustees and staff are constantly and enormously grateful to the volunteers, members and patrons who support the Centre in so many ways.

EDUCATION

Without education conservation will fail, understanding of our fragile planet and all the lives on it is crucial for the future. The Centre undertakes more in-depth education to specific groups. Courses in Incubation and Harnessing of wild raptors for satellite tagging are a few of the specialist courses run for conservation NGOs.

The International Centre for Birds of Prey

Trustees' Report (continued)

CONSERVATION BREEDING

The conservation breeding aims of the centre are: to research species; breed consistently from species not previously understood; provide teaching and written information for good and viable conservation breeding programmes nationally and internationally; and, where acceptable, provide birds for conservation projects both in the United Kingdom and further afield.

RESEARCH

The Centre undertakes and encourages non-invasive research with the collection, working with colleges and universities to provide access to the birds for scientific projects and papers. The Centre also works with many NGOs, government groups and facilities to continue to support worldwide field research projects.

INTERNATIONAL PROGRAMMES

ICBP undertakes international conservation programmes whenever and wherever it can. In the last two decades it has been involved in the South Asian Vulture Programme, SAVE, since 1999. Also working in South Africa and Bulgaria and advises on many programmes around the world on a regular basis.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of Section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Without wildlife life for many people would be far less rich, it is our job to persuade them to understand the importance of all wildlife both in the UK and abroad.

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

The International Centre for Birds of Prey ("the Centre") is a company limited by guarantee and its governing document is the Memorandum of Articles of Association as written and accepted by the Trustees in January 2015.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

INDUCTION AND TRAINING OF TRUSTEES

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity and company law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performance of the Centre and its business plan.

ORGANISATIONAL STRUCTURE

The Trustees meet three times a year and will call Special General Meetings as and when these are required. As time for all is at a premium and excessive travel is poor conservation, at times the Trustees will have email agendas with a discussion period and a timed voting period, particularly when decisions need to be taken quickly. In addition, the Centre Director sends regular reports to all Trustees on both financial matters and the day to day running of the Centre with successes and failures.

The International Centre for Birds of Prey

Trustees' Report (continued)

PRINCIPAL RISKS AND UNCERTAINTIES

The major risks identified by the Trustees have been grouped under three headings, reputation, financial and personnel, and it is these three which are considered to be the greatest risks to the Charity. These risks are listed in a register and reviewed on an annual basis by the Board of Trustees.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR

The Centre has been closed to the public now for over a year and, whilst most people do seem to know, the café still gets phone calls about opening times etc.

STAFF

Having said goodbye to all the staff, who had left for new jobs by June 2022, Holly and Adam finally managed to move with all the vultures and some of Holly's personal birds. As a consequence, the Charity started 2023 with just two members of staff, Simon who has come to assist with the Hen Harrier projects, and Jemima. It is likely to remain that way until the Hen Harrier project is completed.

THE COLLECTION

At the start of this year, ten Hen Harriers settled in from quarantine having come in from France for the breeding project with Natural England. Six of the collection of Raptors, that the Charity has always had, have remained at the Centre and are well. These will probably be found good homes over time. The Charity also has two pairs of Long-eared owls for another breeding project, this time with another conservation group.

COURSES

The Charity no longer runs the courses that it used to run on training birds of prey, but it did run one course for staff and volunteers who were going to be working with the northern Brood Management Hen Harriers prior to their release to the wild. The Charity will be available for courses similar to this in the future.

FUNDING / STRATEGY

With the legacy that the Charity was given in 2022, which has nearly all now been received, the Trustees are working on new plans and strategies for the direction the ICBP and its conservation work will take in the future. Funding other projects will be one of the main aspects of the work the Charity will want to do in the future and it is setting up a page on a new website for people to apply for various funding for both small and larger projects.

CONSERVATION WORK

The Charity's physical, hands-on conservation work particularly with Hen Harriers continues on.



BROOD MANAGEMENT

It reared six clutches this year with a total of 24 chicks being ready to go up to the release aviaries in July. That was a lot of work, but a learning experience for Simon who collected one of the clutches from up north, and returned the last two clutches back for release, both experiences gave him useful understanding with rearing and releasing. It has been rewarding for Jemima as usual and she looks forward to hearing how they all do in the next year or so.

The International Centre for Birds of Prey

Trustees' Report (continued)

One of the Hen Harriers arrived as an egg from Cumbria, there were two eggs and five hatched young. The Charity has had this before, but prior to this none of the remaining eggs had been alive. This time one of the eggs was alive and kicking as it were. After six days of incubation Simon managed to hatch it. It was tiny and would never have survived in the wild as its siblings were much larger in comparison, but the Charity was able to rear it with another clutch, and it went to prove that it could successfully move viable eggs and hatch them as well as dealing with live chicks. A number of the Hen Harriers that the Charity has Brood Managed over the trial have gone on to breed and produce young in the wild which is immensely satisfying.



THE SOUTHERN RELEASE PROGRAMME

The ten Hen Harriers that arrived in late 2022, having shown some breeding behaviour in the Spring failed to actually breed, but this was not surprising as they had had a relatively stressful time with the move and quarantine, prior to arriving here.

Simon and Jemima thought about how we can encourage them more for the following breeding season next year, and they planned changes to the aviaries and nest areas as well as management techniques. In the late summer they caught them all up with the help of Natural England staff and vet tested them with our avian specialist vet Tom Dutton who gave the Hen Harriers an all-round check over. They were all well, in good condition and with nothing to worry about. They had all moulted out and were starting to look very smart, as well as gaining weight.

OTHER WORK

In February, Jemima had a fairly significant accident and nearly managed to cut off her left hand and broke both bones in her arm. Because of the severity of the injury the surgeons said no to a planned trip to Nepal and India because of the risk of infection. That was very disappointing and meant that Jemima missed the release of the last captive vultures in Nepal. However, she is also still working remotely on the vulture conservation work in South Asia. As the Chair of SAVE, Jemima has to run meetings and encourage all the good work going on in the involved countries, with huge assistance from the RSPB, without whom SAVE would not be able to function.

In November, Jemima had a trip to New Mexico for the Raptor Research Foundation meeting, where she gave a paper on the Hen Harrier work. This was followed two days later by a trip to the Falklands where a small team including me spent 10 days on New Island working on a conservation programme for Striated Caracaras and then writing a report. It is an amazing place, but a very long flight to get there. Other than that, and the many Teams and Zoom meetings that Jemima has, she has continued to care for the birds, and work on husbandry and management at the Centre.



VOLUNTEERS

A few of our wonderful volunteers still come in and help out, although there is not as much for them to get done as we slowly get all the big tasks completed.

HOSPITAL REPORT

The Charity are still getting phone calls, about injured wild birds of prey and what to do to help them. It is usually able to advise and then send the birds to a suitable rehabilitation facility.

The International Centre for Birds of Prey

Trustees' Report (continued)



GRANTS

The Charity donated a grant to Moremi Vulture Trust who work in Botswana. It was a grant of £2500 to build three or four holding aviaries for those Cape Vultures that fledged too early and were not able to fly well enough to get off the ground and so would be vulnerable to predation. It is good to be able to fund this sort of good and simple conservation work. The Charity is in the throes of building our new website and on it will be a grant application form as we hope to be able to assist other groups in their conservation work.

AND FINALLY

2023 has been a tough year for Jemima and the Charity, with many highs and lows, but we still continue to do what we can in our small way to conserve this amazing planet and its wildlife. It staggers and saddens us to see how quickly we rush the planet towards the abyss with our behaviour, but to work in conservation you have to be an optimist, so we intend to optimistically carry on regardless!

As E.O. Wilson said – *“the education of women is the best way to save the environment.”*



The International Centre for Birds of Prey

Trustees' Report (continued)

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

The ICBP receives no government core grants, service level agreements or contracts that covers revenue costs and depends on funds from, donations, special events, conservation projects, and courses.

RESERVES POLICY

Given the nature of the Charity's activities and our ongoing commitment to growth, the Trustees have established a reserves policy that covers two fundamental priorities. The Trustees agreed to keep the reserves at the previous level of 8 months unrestricted fund expenditure. In addition, we require that our reserves should be sufficient to underpin our commitment to continue our current conservation work and to award grants to conservation projects. As at 31 December 2023, the Charity held total reserves of £1,208,774 (2022: £1,312,953).

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees consider that the Board of Trustees and The Director comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 18 to the financial statements.

The pay of the Director and other staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity.

GOING CONCERN

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

The International Centre for Birds of Prey

Trustees' Report (continued)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities – Statement of Recommended Practice);
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company 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 company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO THE DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the Auditor in connection with preparing their report, of which the Auditor is unaware, and
- the Trustees, having made enquiries of fellow Directors and the Auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the Auditor is aware of that information.

INDEPENDENT AUDITORS

Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees


.....
Dr Richard Kerr-Wilson FRCS(Ed), FRCOG

8/8/24
.....
Date

The International Centre for Birds of Prey

Independent Examiner's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2023

I report on the financial statement of The International Centre for Birds of Prey for the year ended 31 December 2023, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees of the Company (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's statement and material uncertainty around the impact of COVID-19

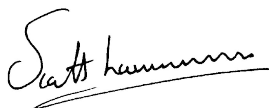
The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

I have considered the disclosures made in Note 1 to the financial statements with regards to the Charity's ability to continue as a going concern and draw the attention to the material uncertainty over income as a result of COVID-19.

I have no other 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.



.....
Scott Lawrence FCA, DChA
Hazlewoods LLP
Staverton Court
Staverton
Cheltenham
GL51 0UX

15/08/2024

.....
Date

The International Centre for Birds of Prey

Statement of Financial Activities for the Year Ended 31 December 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	1,214	-	1,214
Charitable activities	4	19,369	132,459	151,828
Interest receivable		999	-	999
		<u>21,582</u>	<u>132,459</u>	<u>154,041</u>
Total Income				
Expenditure on:				
Raising Funds	5	(577)	-	(577)
Charitable activities	6	(114,814)	(142,829)	(257,643)
		<u>(115,391)</u>	<u>(142,829)</u>	<u>(258,220)</u>
Total Expenditure				
Net movement in funds		<u>(93,809)</u>	<u>(10,370)</u>	<u>(104,179)</u>
Total funds brought forward				
		<u>1,090,790</u>	<u>222,163</u>	<u>1,312,953</u>
Total funds carried forward				
		<u>996,981</u>	<u>211,793</u>	<u>1,208,774</u>

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	967,052	-	967,052
Charitable activities	4	51,844	250,000	301,844
Interest receivable		430	-	430
		<u>1,019,326</u>	<u>250,000</u>	<u>1,269,326</u>
Total Income				
Expenditure on:				
Raising Funds	5	(4,999)	-	(4,999)
Charitable activities	6	(252,893)	(109,120)	(362,013)
		<u>(257,892)</u>	<u>(109,120)</u>	<u>(367,012)</u>
Total Expenditure				
Net movement in funds		<u>761,434</u>	<u>140,880</u>	<u>902,314</u>
Total funds brought forward				
		<u>329,356</u>	<u>81,283</u>	<u>410,639</u>
Total funds carried forward				
		<u>1,090,790</u>	<u>222,163</u>	<u>1,312,953</u>

All of the Charity's activities derive from continuing operations during the above two periods.

The International Centre for Birds of Prey

(Registration number: 09314933)

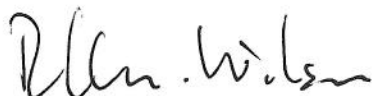
Balance Sheet as at 31 December 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible Assets	12	<u>26,733</u>	<u>33,438</u>
Current Assets			
Debtors	13	328,297	402,500
Cash at bank and in hand		<u>857,416</u>	<u>894,764</u>
		1,185,713	1,297,264
Creditors: Amounts falling due within one year	14	<u>(3,672)</u>	<u>(17,749)</u>
Net Current Assets		<u>1,182,041</u>	<u>1,279,515</u>
Net Assets	15	<u>1,208,774</u>	<u>1,312,953</u>
Funds off flae Charity			
Restricted funds	16	211,793	222,163
Unrestricted funds	16	<u>996,981</u>	<u>1,090,790</u>
Total funds		<u>1,208,774</u>	<u>1,312,953</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 11 to 22 were approved by the Trustees, and authorised for issue on

8/8/24 and signed on their behalf by:



Dr Richard Kerr-Wilson FRCS(Ed), FRCOG
Chair of Trustees

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

1. Company Limited by Guarantee

The International Centre for Birds of Prey is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The International Centre for Birds of Prey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund Accounting

Funds held by the Charity are either:-

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% Reducing balance basis
Motor vehicles	20% Reducing balance basis

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

Investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Stock

The bird stock is deemed to be a biological asset and is valued at its fair value less costs to sell. The value is reviewed at each reporting date with changes in fair value less costs to sell recognised in the Statement of Financial Activities.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Financial statements payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations	834	-	834	9,544
Legacies	-	-	-	952,500
Gift aid reclaimed	-	-	-	-
Regular giving and capital donations	380	-	380	1,008
COVID-19 grants receivable	-	-	-	4,000
	<u>1,214</u>	<u>-</u>	<u>1,214</u>	<u>967,052</u>

Of the income received in 2023, £967,052 was unrestricted funds and £Nil was restricted funds.

Included within COVID-19 grants receivable is £Nil (2022 - £4,000) in relation to a general leisure sector grant from Forest of Dean Council.

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Consultancy income	3,978	23,333	27,311	36,198
Other income	<u>15,391</u>	<u>109,126</u>	<u>124,517</u>	<u>265,646</u>
	<u>19,369</u>	<u>132,459</u>	<u>151,828</u>	<u>301,844</u>

Of the income received in 2022, £51,844 was unrestricted funds and £250,000 was restricted funds.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

5. Raising Funds

	2023 £	2022 £
Fund raising	<u>577</u>	<u>4,999</u>

All of the expenditure in 2023 (2022: all) was charged to unrestricted funds.

6. Expenditure on charitable activities

	2023 £	2022 £
Bird expenses	12,585	43,224
Costs of Employment	80,917	108,504
Rent	12,804	7,107
Rates and water	5,548	3,836
Light and heat	3,847	13,323
Insurance	4,050	5,957
Repairs and maintenance	86,508	100,793
Grounds & Gardens	-	3,079
Telephone and office costs	2,835	5,076
Subscriptions and donations	2,500	322
Website costs	4,800	-
Sundry expenses	105	-
Contract work and cleaning costs	12,440	20,109
Motor and travel	3,268	7,862
Event & Course Expenses	1,388	4,037
Legal and professional	6,935	5,870
Bank and card charges	1,623	2,825
Governance costs	3,000	13,527
Depreciation	5,038	6,236
Bad debt expense	-	3,524
Loss on disposal of tangible fixed assets	7,452	6,802
	<u>257,643</u>	<u>362,013</u>

Of the total expenditure above £110,014 (2022: £252,893) was from unrestricted funds and £142,829 (2022: £109,120) from restricted funds.

7. Net incoming resources

Net incoming resources for the year is stated after charging:

	2023 £	2022 £
Depreciation of fixed assets	5,038	6,236
Independent Auditor's fee	-	9,420
Independent Examiner's fee	<u>3,000</u>	<u>-</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

8. Trustees' remuneration and expenses

During the year, No Trustees (2022: None) received reimbursed expenses from the Charity to the value of £Nil (2022: £Nil). No Trustees have received any other remuneration or benefits from the Charity during the year (2022: none).

9. Trustees' insurance

In accordance with normal commercial practice, the Charity has purchased insurance to protect Trustees from claims arising from negligent acts, errors or omissions whilst on Charity business. The insurance provides up to £250,000 cover on any one claim and the cost for the year ended 31 December 2023 was £516 (2022: £672).

10. Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Wages and salaries	80,900	98,349
Redundancy payments	-	8,512
Other staff costs	17	1,643
	<u>80,917</u>	<u>108,504</u>

During the year, the Charity made redundancy payments totalling £Nil (2022: £8,512) in relation to no employees (2022: 4).

No employees received emoluments of more than £60,000 (2022: no employees) during the year.

The key management personnel of the Charity comprise the Director, the Curator and the Business Manager and the trustees. The total employee benefits of key management personnel of the Charity were £29,558 (2022: £47,242).

The average number of employees in the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
	Number	Number
Charitable activities:	<u>2</u>	<u>4</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

11. Taxation

The Charity is a registered Charity and is therefore exempt from taxation.

12. Tangible fixed assets

	Furniture and equipment	Motor Vehicles	Total
	£	£	£
Cost:			
At 1 January 2023	54,712	3,250	57,962
Additions	5,785	-	5,785
Disposals	(16,261)	-	(16,261)
At 31 December 2023	<u>44,236</u>	<u>3,250</u>	<u>47,486</u>
Depreciation:			
At 1 January 2023	21,956	2,568	24,524
Charge for year	4,902	136	5,038
On disposals	(8,809)	-	(8,809)
At 31 December 2023	<u>18,049</u>	<u>2,704</u>	<u>20,753</u>
Net Book Value:			
At 31 December 2023	<u>26,188</u>	<u>545</u>	<u>26,733</u>
At 31 December 2022	<u>32,756</u>	<u>682</u>	<u>33,438</u>

13. Debtors

	2023	2022
	£	£
Trade debtors	797	-
Other debtors	<u>327,500</u>	<u>402,500</u>
	<u>403,297</u>	<u>402,500</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	672	8,329
Deferred income *	-	-
Accruals	<u>3,000</u>	<u>9,420</u>
	<u>3,672</u>	<u>17,749</u>

* Deferred income relates to amounts received before the year-end, in relation to events that were due to be held after the year-end. Movements in deferred income during the year are as follows:

	2023 £	2022 £
Deferred income brought forward	-	13,475
Amounts released in the year	-	(13,475)
Amounts deferred in the year	<u>-</u>	<u>-</u>
Deferred income carried forward	<u>-</u>	<u>-</u>

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total funds £	2022 Total Funds £
Tangible fixed assets	14,253	12,480	26,733	33,438
Current assets	986,400	199,313	1,185,713	1,297,264
Current liabilities	<u>(3,672)</u>	<u>-</u>	<u>(3,672)</u>	<u>(17,749)</u>
Total net assets	<u>996,981</u>	<u>211,793</u>	<u>1,208,774</u>	<u>1,312,953</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

16. Analysis of Fund Movements

	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2023 £
Unrestricted funds	1,090,790	21,582	(115,391)	996,981
Restricted funds	<u>222,163</u>	<u>132,459</u>	<u>(142,829)</u>	<u>211,793</u>
Total funds	<u><u>1,312,953</u></u>	<u><u>154,041</u></u>	<u><u>(258,220)</u></u>	<u><u>1,208,774</u></u>

Unrestricted funding covers all funding that contributes to furthering the objectives of the Charity. Restricted funds are made up as follows:

Restricted funds	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2023 £
National Birds of Prey Trust	2,445	-	-	2,455
Transport of birds to Balkans	756	-	-	756
Hen Harrier project	218,662	109,126	(140,433)	187,355
New hospital	300	-	-	300
Brood management	<u>-</u>	<u>23,333</u>	<u>(2,396)</u>	<u>20,937</u>
Total funds	<u><u>222,163</u></u>	<u><u>132,459</u></u>	<u><u>(142,829)</u></u>	<u><u>211,793</u></u>

National Birds of Prey Trust: Donated for rehabilitation aviary – unspent in the current year so carried forward to following year.

Care of birds: This is in relation to the care of birds by the Charity. The full amount has been spent in the year on various bird expenses, such as food and veterinary costs.

Transport of birds to Balkans: This is in relation to birds that were transported to Green Balkans, Bulgaria, in order to return them to the wild. The remaining unspent amount will be used for future Green Balkans projects.

Grounds and gardens: Donation received from Trustee, A F Glasier, with the requirement that the donation be spent on gardening costs incurred by the Charity.

Hen Harrier project: This is a 10-year project funded by Natural England to breed Hen Harriers in captivity for release into the wild. £250,000 has been received from Natural England during the year, with £133,985 of expenditure on the project during the year ended 31 December 2022. A further £250,000 is expected to be received over the next 5 years. These funds will be used exclusively for this project.

New hospital: Donation received in relation to the building of a future new hospital. These funds have been held for when expenditure on this new hospital is incurred.

Brood Management: Income received in relation to the Charity's brood management project.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2023

17. Financial Commitments

As at 31 December 2023 the company has total commitments under non-cancellable operating leases as follows:

	31 December 2023 £	31 December 2022 £
Land and buildings		
Amounts due within one year	25,000	25,000
Amounts due between two and five years	100,000	100,000
Amounts due after five years	682,172	694,976
	<u>807,172</u>	<u>819,976</u>

Post year end the quarterly lease for the property was renegotiated, such that the total commitment under non-cancellable operating leases at 31 December 2023 reduced from £807,172 to £80,025.

18. Related Party Transactions

During the year the International Centre for Birds of Prey employed Ms J Parry-Jones as the Director of the Charity and paid gross remuneration of £29,558 (2022: £27,093). In addition, the Charity paid Ms J Parry-Jones rent of £12,804 (2022: £7,107) and reimbursed expenses of £Nil (2022: £Nil).

During the year the International Centre for Birds of Prey incurred expenses in relation to the premises which were reimbursed by Ms J Parry-Jones of £4,116 (2022: £Nil).

At the year-end, the Charity was owed £458 (2022: £Nil) by Ms J Parry-Jones, in relation to agreed contributions for overheads relating to land and buildings used by the Charity. This balance is included within trade debtors.

During the year, No Trustees (2022: None) received reimbursed travel expenses from the Charity to the value of £Nil (2022: £Nil). No Trustees have received any other remuneration or benefits from the Charity during the year (2022: None).

THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales - Charity number 1159749

Accounts

Company registration number: 09314933

Charity registration number: 1159749



**The International Centre for Birds of Prey
(A company limited by guarantee)**

Annual Report and Financial Statements

For the Year ended 31 December 2022

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

Charity Number	1159749
Company Registration Number	09314933
Registered & Administrative Office	Boulsdon House Newent Gloucestershire GL18 1JJ
Company Secretary	Vacant at present
Trustees	Dr Richard Kerr-Wilson Mr George Leeds – Resigned 31 December 2022 Dr Kaye Wellings Mr Tim Rice Mr Andrew Baldwin Mr Philip Madelin Mr Richard Aspinall – Appointed 12 January 2023
Patrons	Ms Miranda Richardson Mr Bill Bailey
Key Management Personnel	Ms J Parry-Jones - Director Ms H Cale – Curator - Resigned 31 May 2022 Ms K Riley - Business Manager - Resigned 31 May 2022 The Trustees listed above
Registered Auditors	Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Lloyds Bank Plc Business Banking P O Box 1000 BX1 1LT

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2022

I am glad to say that the turbulence at the start of the year has now settled down and we seem to be entering calmer waters.

The problems mentioned at the end of last year's report of static income, the need for major infrastructure investment and pending changes in zoo regulations meant that a decision was taken to close the Centre at Newent to the public permanently. This was put into action from 16th February, except for owl evenings and experience days, which ran until 16th March. The plan was to find homes for the majority of the birds, sell Bouldson House and the Newent property, but continue the conservation and education work on another site. This was not without much deliberation over alternatives, and sadness about closing the ICBP to the public.

However, "The best laid schemes o' Mice an' Men gang aft agley". We thought we had a buyer for Bouldson House and considered two other properties nearby for relocation, but plans fell through. We finally concluded that rather than move, the best option was to remain at Newent but adapt the property to house the breeding for the Hen Harrier southern release project. This proposal was agreed with Natural England, who are providing the finances. To date, new barns have been constructed, old ones taken down and breeding pairs of hen harriers imported from France have been housed successfully. We now wait for the breeding season for them to produce their offspring.

Staff: the majority of bird staff were helped to find new posts when the Centre closed, although some volunteers have remained to help Simon, our aviculturist. Simon has worked at Newent previously, is very experienced, and is now our only employee, other than Jemima.

Legacy: We had an unexpected and considerable legacy earlier in the year. We have received about half of this, and are waiting for the sale of some property before accepting the remainder. This guarantees our financial position for now. We are proposing in the future to use this to offer small grants for other needy conservation and education projects. We have already provided a small donation to a vulture project in Botswana.

Meetings: The need for decisions meant that both Board and Trustees met more frequently than usual. George Leeds, one of our trustees, decided to step down at the end of the year, but he has generously offered to provide us with accommodation for future meetings. He has been replaced by Richard Aspinall, but we always welcome any additional offers to join us as trustees.

Other projects: We are in discussion with the Hawk and Owl trust about a Long-eared owl conservation project, and congratulate our CEO on her appointment as chair of Saving Asian Vulture from Extinction (SAVE).

Thanks: We are grateful to all bird staff in the past, and to Simon for his untiring work with the Hen harrier southern release project; to George Leeds for his very useful contributions as trustee, not to mention his supply of strawberries and apples; and to Karen for staying on to keep us in order.

We look forward to many more years of the ICBP.

Richard Kerr-Wilson, FRCS(Ed), FRCOG

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees present their report, which incorporates their Directors Report, and the financial statements of the charitable company, for the year to 31 December 2022. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set out on page 1.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

Mission – Inspiring people to understand, appreciate and value birds of prey

Purpose – Ensuring the survival, protection, and conservation of birds of prey

The important issue about conserving the predator species is that without the right habitat and all that entails, they will not survive. By using birds of prey as flagship species, and conserving them, which is our field of expertise, and which also fascinates the public, we can work to conserve the amazing biodiversity of the world upon which every living creature depends.

“Nature holds the key to our aesthetic, intellectual, cognitive and even spiritual satisfaction.” — E.O. Wilson

INTRODUCTION AND HISTORY

The late Philip Glasier founded the International Centre for Birds of Prey (then called The Falconry Centre) in 1967. His daughter Jemima Parry -Jones took over in 1983 and received an MBE for services to bird conservation in 1999. The Centre has now been a Charity since 2015.

ICBP leads the world in the captive breeding of species of diurnal and nocturnal birds of prey, having bred over 73 species to date. This vast experience allows us to share the knowledge and accomplish training with others the world around. A large part of the Charity's work in this aspect is currently with vultures (this group of birds having been recently listed by IUCN as one of the most threatened groups of birds in the world). This work occurs in India, Nepal, Bangladesh, Bulgaria, and South Africa, providing advice, planning, design, expertise, and training.

Other projects are Saker Falcon breeding and release in Bulgaria, the Northern Spotted Owl breeding and release programme in Canada, and Hen Harriers in the UK.

The Trustees are also keen that ICBP works in the UK and concentrates its efforts where the need is greatest. Some of this is taken up with the 70+ injured wild birds of prey taken in each year by the Centre and cared for ready for release back to the wild. However, this is now proving much more difficult as Avian Influenza tightens its grip over the UK during the autumn, winter and spring. Consequently, we have taken the sad decision to no longer take in injured wild birds of prey.

The Trustees and staff are constantly and enormously grateful to the volunteers, members and patrons who support the Centre in so many ways.

OBJECTIVES, STRATEGIES AND ACTIVITIES

EDUCATION

Without education conservation will fail, understanding of our fragile planet and all the lives on it is crucial for the future. The Centre undertakes more in-depth education to specific groups, to universities offering on and off-site lectures and teaching. Courses in Incubation and Harnessing of wild raptors for satellite tagging are a few of the specialist courses run for conservation NGOs. The Centre offers courses nationally and internationally that teach handling and flying experiences, the husbandry, captive breeding, training, management, and conservation of birds of prey.

The International Centre for Birds of Prey

CONSERVATION BREEDING

The conservation breeding aims of the centre are; to research species; breed consistently from species not previously understood; provide teaching and written information for good and viable conservation breeding programmes nationally and internationally; and, where acceptable, provide birds for conservation projects both in the United Kingdom and further afield.

RESEARCH

The Centre undertakes and encourages non-invasive research with the collection, working with colleges and universities to provide access to the birds for scientific projects and papers. The Centre also works with many NGOs, government groups and facilities to continue to support worldwide field research projects.

INTERNATIONAL PROGRAMMES

ICBP undertakes international conservation programmes whenever and wherever it can. In the last two decades it has been involved in the South Asian Vulture Programme, SAVE since 1999. Also working in South Africa and Bulgaria and advises on many programmes around the world on a regular basis.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Without wildlife life for many people would be far less rich, it is our job to persuade them to understand the importance of all wildlife both in the UK and abroad.

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

The International Centre for Birds of Prey ("the Centre") is a company limited by guarantee and its governing document is the Memorandum of Articles of Association as written and accepted by the Trustees in January 2015.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

INDUCTION AND TRAINING OF TRUSTEES

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity and company law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performance of the Centre and its business plan.

ORGANISATIONAL STRUCTURE

The Trustees meet three times a year and will call Special General Meetings as and when these are required. As time for all is at a premium and excessive travel is poor conservation, at times the Trustees will have email agendas with a discussion period and a timed voting period, particularly when decisions need to be taken quickly. In addition, the Centre Director sends regular reports to all Trustees on both financial matters and the day to day running of the Centre with successes and failures.

PRINCIPAL RISKS AND UNCERTAINTIES

The major risks identified by the Trustees have been grouped under three headings, reputation, financial and personnel, and it is these three which are considered to be the greatest risks to the Charity. These risks are listed in a register and reviewed on an annual basis by the Board of Trustees.

The International Centre for Birds of Prey

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR - CEO



One of the male Hen Harriers settled in the new aviary

We are normally closed in December and January, opening in February for the season, only running Owl Evenings twice a week, during that time. However, because of Covid and a very local outbreak of Avian Influenza we had to stop those just before Christmas.

In late January, prior to opening again and taking into consideration the need to upgrade aviaries, paths, and other facilities, the potential new changes in the zoo licensing act, the continued pressure of covid, the even more concerning risk of Avian Influenza, the management staff started to look very seriously at finances, visitor numbers and the long-term future.

Staffing particularly for the café, but also other positions was increasingly difficult. The management felt that it was too easy for places open to the public to slowly deteriorate unless constantly upgraded and invested in, and all knew that our location has never been the best. It was felt it was better to finish the public side on a higher note rather than slowly decline. So, the management put together a radical plan for the Board of Trustees to close the public side of the Centre and focus on its significant expertise and practical experience of conservation breeding. After much in depth discussion the Board agreed that it probably was the best way forward. It was a very tough decision for all.

Just before Feb 1st when we should have been due to open our café manager resigned, which added to the thoughts that we were making the right decision. Notably two very good local pubs had had to close because of staff shortages. And on reflection, writing this a year on, with the current financial situation and the price of fuel, we would have struggled to get enough visitors.

We firstly informed all the staff that we were going to close and sadly that would mean we would have to make them redundant. This happened in stages because we still had over 160 birds to look after and so needed some staff, and this also gave them time to find new jobs.

On February 16th we announced to the public that we were closing permanently to visitors. Almost all of our friends and members were incredibly understanding and supportive. It was however not a fun time.

The International Centre for Birds of Prey

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR – CEO (continued)

STAFF

Over the next few months, we assisted each member of staff leaving to find and gain new jobs, until there was just Holly, Adam, myself and Karen (part time and working from home) who does the accounts left. By May all the birds had gone to new homes bar those going to the Manfred Horstmann Vulture Conservation Trust in Wales with Holly and Adam. By the end of June everyone had gone.

Simon joined in October specifically to work on the Hen Harrier breeding programme. He worked down in Wiltshire to start with, assisting Natural England to care for the ten Hen Harriers in Quarantine, doing a couple of days here per week helping with the building of the new facility. He then became full time here on December 19th when he brought the Hen Harrier's here to put in their new homes.

THE COLLECTION



Our Palmnut Vulture in her new home

Having decided to close permanently there was no justification in keeping the collection, so with Holly doing much of the work and with me helping, we gifted away about 130 birds. Many people were delighted to take them. Some species were much more popular than others and those people who, having found out about our closing and sent lists of what species they would like, got nothing. The Manfred Horstmann Vulture Conservation Trust took nearly all the vultures plus Holly and Adam's own personal birds. I kept six birds, some too old to find homes for and a couple to fly to keep me sane. Since then, we also have two pairs of Long-eared Owls for a potential breeding and release project with the Forestry Commission and the Hawk and Owl Trust, and ten Hen Harriers from France as we are working with Natural England on a breeding and release programme in Southern England. All are doing well.

The International Centre for Birds of Prey



Young Hen Harriers being brood managed

COURSES

With the huge changes that we have dealt with this year we have run no courses but plan to get back to specialist courses run here or in conjunction with the Manfred Horstmann Vulture Conservation Trust in the future.

FUNDING/STRATEGY

Ironically, soon after we had decided to close the public side of our work there was a significant legacy left to the ICBP. It did not however amount to the huge sums we would have needed to achieve all that needed to be done here to move forward in the right way. Nor would the Trustees have felt it wise to spend it all on the infrastructure here. The Trustees and CEO have agreed a revised strategy to invest the legacy capital in order to provide income to fund suitable conservation projects that further the aims of the ICBP.

CONSERVATION WORK

Our conservation work particularly with Hen Harriers continues on. We worked on Hen Harrier Brood Management again, collecting four clutches, rearing to three weeks and returning to the release aviaries on the moors. All did well and were released, the last brood going just before August 12th. There is a superb video made by the Moorland Association which is well worth a look. 2022 saw 119 Hen Harriers fledge which included the 13 we reared. We are now working with the Moorland Association on next year's licensing.

The International Centre for Birds of Prey



The 1080 grasses all planted in the aviaries

CONSERVATION WORK (continued)

Work started in September on getting the facilities ready for the Natural England Hen Harrier (HH) breeding programme. With the excellent assistance of some very local builders/demolition specialists we removed three large aviary blocks close to the barn designated to house the HH breeding project. We are removing them to eliminate the risk of disease or vermin in unused aviaries. By the middle of next year we will have removed eight blocks of aviaries. We had hoped to get all done by the end of this year but huge amounts of rain in November, snow and frozen ground in December held us up. So, we got all those in view of where the Hen Harriers would be housed done and the ground made good. The rest will be done after the breeding season. The Hen Harrier aviaries have an outside extension to allow sun and rain in. They are planted with 1080 grasses as Hen Harrier nest in crops and the birds love them.

The International Centre for Birds of Prey



View of the inside of the new aviaries

VOLUNTEERS

We had a sort of closing down thank you event at a local pub for our wonderful volunteers and many of them came. Once all the birds bar my six had gone many of those volunteers, particularly those who travelled further to get to us left. A few have stayed through, helping to enlarge all the aviaries in the Owl Courtyard for the remaining birds, and help me to care for them.

HOSPITAL

Because of the rapid spread of the highly contagious AI (Avian Influenza) it was decided that with so many of our birds going to new homes, the young Hen Harriers from the Brood Management programme coming here and the arrival late in the year of ten Hen Harriers for the captive breeding programme, that the risk of continuing to take wild birds was not acceptable. So after a lifetime of helping people and injured birds we had to stop - a sad moment for all of us.

EDUCATION

Education is having to take a back seat for now. With huge changes we have been dealing with this year and all the staff bar the CEO, and Simon gone we have been a little busy. However, we are in the throes of building a new website to reflect our new status and plan on educational material to be included, free for all to use.

The International Centre for Birds of Prey

AND FINALLY

What to say finally for this year of 2022?

The Centre ran as an open public facility for just under 55 years. In that time, we enthralled and educated hundreds of thousands of visitors, we rescued and treated 1000s of injured wild birds of prey. We gave first class flying demonstrations both on site and at shows all over the country, which were in a league of their own. We have advised thousands of people asking for advice, trained thousands of people about birds of prey, husbandry, veterinary aspects, tagging and many other topics. We worked with scientists and universities on studying all aspects of birds of prey. We were the first dedicated birds of prey centre in the UK.

Now we turn our focus and concentration to conservation projects, conservation breeding, studies of wild bird behaviour, the Old World vulture crisis and any future concerns where our expertise can be useful. ICBP does not cease but instead we go in a different but just as vital a direction for the future of birds of prey.



Jemima Parry-Jones MBE CEO

“Nature holds the key to our aesthetic, intellectual, cognitive, and even spiritual satisfaction” – E.O. Wilson

The International Centre for Birds of Prey

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

The ICBP receives no government core grants, service level agreements or contracts that covers revenue costs and depends on funds from, donations, special events, conservation projects, and courses.

RESERVES POLICY

Given the nature of the Charity's activities and our ongoing commitment to growth, the Trustees have established a reserves policy that covers two fundamental priorities. The Trustees agreed to keep the reserves at the previous level of 8 months unrestricted fund expenditure. In addition, we require that our reserves should be sufficient to underpin our commitment to the development of our services. As at 31 December 2022, the Charity held total reserves of £1,312,953 (2021: £410,639). The Trustees were exploring options to invest the surplus funds in order to provide income to fund suitable conservation projects that further the aims of the ICBP.

As fully explained above in the review of achievements and performance for the year, reserves are held by the charity for emergencies. Having not qualified for financial support made available by the Government for zoos, the charity has used some of its reserves in the year to fund the net deficit arising as a result of the pandemic. The charity has continued to use reserves to fund deficits arising in 2021 as a result of the ongoing pandemic and national lockdown. The charity will need to consider the rebuilding of reserves in 2022 and beyond.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees consider that the Board of Trustees, The Director and the Curator along with the Business Manager comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 8 and 20 to the financial statements.

The pay of the Director and other staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity.

GOING CONCERN

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

The International Centre for Birds of Prey

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities – Statement of Recommended Practice),
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company 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 company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO THE DISCLOSURE TO OUR AUDITORS

In so far as the Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the Auditor in connection with preparing their report, of which the Auditor is unaware, and
- the Trustees, having made enquiries of fellow Directors and the Auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director in order to make themselves aware of any relevant audit information and to establish that the Auditor is aware of that information.


INDEPENDENT AUDITORS

Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees


.....
Dr Richard Kerr Wilson


.....
Date

The International Centre for Birds of Prey

Independent Auditor's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2022

Opinion

We have audited the financial statements of The International Centre for Birds of Prey for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Charitable Company Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements, including a summary of 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 Charitable Company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its 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 and the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council'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 trustees' 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 company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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.

The International Centre for Birds of Prey

Independent Auditor's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2022

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the Charitable Company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charitable Company 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; or
- the Trustees were not entitled to prepare the financial statements and the Trustees' Annual Report in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

The International Centre for Birds of Prey

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees 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 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We considered the nature of the company's industry and its control environment and reviewed the company's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management about their own identification and assessment of the risks of irregularities.

We obtained an understanding of the legal and regulatory framework that the company operates in and identified the key laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements, including the UK Companies Act and tax legislation, and, those that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgments made in accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatements due to fraud;
- enquiring of management concerning actual and potential litigation and claims and instances of non-compliance with laws and regulations; and
- reading minutes of meetings of those charged with governance.

The International Centre for Birds of Prey

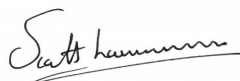
Auditor's responsibilities for the audit of the financial statements (continued)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

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 and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Scott Lawrence FCA, DChA
Senior Statutory Auditor

11/09/2023.....
Date

For and on behalf of Hazlewoods LLP, Statutory Auditor

The International Centre for Birds of Prey

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	967,052	-	967,052
Charitable activities	4	51,844	250,000	301,844
Interest receivable		430	-	430
Total Income		1,019,326	250,000	1,269,326
Expenditure on:				
Raising Funds	5	(4,999)	-	(4,999)
Charitable activities	6	(252,893)	(109,120)	(362,013)
Total Expenditure		(257,892)	(109,120)	(367,012)
Net movement in funds		761,434	140,880	902,314
Total funds brought forward		329,356	81,283	410,639
Total funds carried forward		1,090,790	222,163	1,312,953
	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	111,421	6,506	117,927
Charitable activities	4	280,717	100,000	380,717
Interest receivable		640	-	640
Total Income		392,778	106,506	499,284
Expenditure on:				
Raising Funds	5	(17,352)	-	(17,352)
Charitable activities	6	(330,694)	(28,306)	(359,000)
Total Expenditure		(348,046)	(28,306)	(376,352)
Net income		44,732	78,200	122,932
Exceptional costs in relation to subsidiary undertaking		(29,321)	-	(29,321)
Net movement in funds		15,411	78,200	93,611
Total funds brought forward		313,945	3,083	317,028
Total funds carried forward		329,356	81,283	410,639

All of the Charity's activities derive from continuing operations during the above two periods.

The International Centre for Birds of Prey

(Registration number: 09314933)

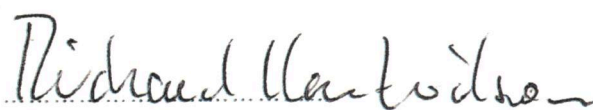
Balance Sheet as at 31 December 2022

		2022	2021
	Notes	£	£
Fixed Assets			
Tangible Assets	12	33,438	25,007
Investments	13	-	1
		<u>33,438</u>	<u>25,008</u>
Current Assets			
Stocks	14	-	19,700
Debtors	15	402,500	54,706
Cash at bank and in hand		<u>894,764</u>	<u>342,543</u>
		1,297,264	416,949
Creditors: Amounts falling due within one year	16	(17,749)	(31,318)
		<u>1,279,515</u>	<u>385,631</u>
Net Current Assets			
		<u>1,279,515</u>	<u>385,631</u>
Net Assets	17	<u>1,312,953</u>	<u>410,639</u>
Funds of the Charity			
Restricted funds	18	222,163	81,283
Unrestricted funds	18	<u>1,090,790</u>	<u>329,356</u>
Total funds		<u>1,312,953</u>	<u>410,639</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 17 to 29 were approved by the Trustees, and authorised for issue on

11/8/23 and signed on their behalf by:



Dr Richard Kerr Wilson

Chair of Trustees

The International Centre for Birds of Prey

Statement of Cashflows for the Year Ended 31 December 2022

		2022	2021
	Notes	£	£
Net cash provided by operating activities	A	573,260	132,686
Cash flows from investing activities:			
Interest received		430	640
Purchase of tangible assets		(24,864)	-
Proceeds from disposal of tangible assets		3,395	-
Change in cash and cash equivalents	B	552,221	133,326

A. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net movement in funds	902,314	93,611
Adjustments for:		
Depreciation of tangible fixed assets	6,236	6,252
Loss on disposal of tangible fixed assets	6,802	-
Finance income	(430)	(640)
Decrease in investments	1	-
Decrease in stocks	19,700	1,600
(Increase) / decrease in debtors	(347,794)	18,979
(Decrease) / increase in creditors	(13,569)	12,884
Net cash provided by / (used in) operating activities	573,260	132,686

B. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	Change	2022
	£	in year	£
Cash at bank and in hand	342,543	552,221	894,764
Change in cash and cash equivalents	342,543	552,221	894,764

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

1. Company Limited by Guarantee

The International Centre for Birds of Prey is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The International Centre for Birds of Prey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

Exemption from preparing a cash flow statement

The Charity has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund Accounting

Funds held by the Charity are either:-

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% Reducing balance basis
Motor vehicles	20% Reducing balance basis

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

Investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Stock

The bird stock is deemed to be a biological asset and is valued at its fair value less costs to sell. The value is reviewed at each reporting date with changes in fair value less costs to sell recognised in the Statement of Financial Activities.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Financial statements payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded, or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations	9,544	-	9,544	52,399
Legacies	952,500	-	952,500	-
Gift aid reclaimed	-	-	-	32,557
Regular giving and capital donations	1,008	-	1,008	6,471
COVID-19 grants receivable	4,000	-	4,000	26,500
	<u>967,052</u>	<u>-</u>	<u>967,052</u>	<u>117,927</u>

Of the income received in 2021, £111,421 was unrestricted funds and £6,506 was restricted funds.

Included within COVID-19 grants receivable is £4,000 (2021 - £26,500) in relation to a general leisure sector grant from Forest of Dean Council.

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Gate receipts	-	-	-	200,631
Experience and event income	36,198	-	36,198	59,662
Other income	<u>15,646</u>	<u>250,000</u>	<u>265,646</u>	<u>120,424</u>
	<u>51,844</u>	<u>250,000</u>	<u>301,844</u>	<u>380,717</u>

Of the income received in 2021, £280,717 was unrestricted funds and £100,000 was restricted funds.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

5. Raising Funds

	2022 £	2021 £
Fund raising	<u>4,999</u>	<u>17,352</u>

All of the expenditure in 2022 (2021: all) was charged to unrestricted funds.

6. Expenditure on charitable activities

	2022 £	2021 £
Bird expenses	43,224	35,339
Costs of Employment	108,504	157,512
Conservation expenses – staff costs	-	573
Rent	7,107	13,445
Rates and water	3,836	3,286
Light and heat	13,323	10,582
Insurance	5,957	11,395
Repairs and maintenance	100,793	33,114
Grounds & Gardens	3,079	6,173
Telephone and office costs	5,076	8,622
Subscriptions and donations	322	1,833
Contract work and cleaning costs	20,109	51,845
Motor and travel	7,862	3,638
Event & Course Expenses	4,037	8,039
Legal and professional	5,870	13
Bank and card charges	2,825	3,882
Governance costs	13,527	3,457
Depreciation	6,236	6,252
Bad debt expense	3,524	-
Profit or Loss on disposals	6,802	-
	<u>362,013</u>	<u>359,000</u>

Of the total expenditure above £252,893 (2021: £330,694) was from unrestricted funds and £109,120 (2021: £28,306) from restricted funds.

7. Net incoming resources

Net incoming resources for the year is stated after charging:

	2022 £	2021 £
Depreciation of fixed assets	6,236	6,252
Independent Auditor's fee	9,420	-
Independent Examiner's fee	<u>-</u>	<u>3,450</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

8. Trustees' remuneration and expenses

During the year, No Trustees (2021: None) received reimbursed expenses from the charity to the value of £Nil (2021: £Nil). No Trustees have received any other remuneration or benefits from the Charity during the year (2021: none).

9. Trustees' insurance

In accordance with normal commercial practice, the Charity has purchased insurance to protect Trustees from claims arising from negligent acts, errors or omissions whilst on Charity business. The insurance provides up to £250,000 cover on any one claim and the cost for the year ended 31 December 2022 was £672 (2021: £516).

10. Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	98,349	156,300
Redundancy payments	8,512	-
Other staff costs	1,643	1,212
	<u>108,504</u>	<u>157,512</u>

During the year, the charity made redundancy payments totalling £8,512 (2021: £Nil) in relation to 4 employees (2021: Nil).

No employees received emoluments of more than £60,000 (2021: No employees) during the year.

The key management personnel of the Charity comprise the Director, the Curator and the Business Manager and the trustees. The total employee benefits of key management personnel of the Charity were £47,242 (2021: £50,719).

The average number of employees in the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	Number	Number
Charitable activities:	<u>4</u>	<u>12</u>

11. Taxation

The Charity is a registered Charity and is therefore exempt from taxation.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

12. Tangible fixed assets

	Furniture and equipment £	Motor Vehicles £	Total £
Cost:			
At 1 January 2022	55,389	4,000	59,389
Additions	24,864	-	24,864
Disposals	(25,541)	(750)	(26,291)
At 31 December 2022	<u>54,712</u>	<u>3,250</u>	<u>57,962</u>
Depreciation:			
At 1 January 2022	31,238	3,144	34,382
Charge for year	6,066	170	6,236
On disposals	(15,348)	(746)	(16,094)
At 31 December 2022	<u>21,956</u>	<u>2,568</u>	<u>24,524</u>
Net Book Value:			
At 31 December 2022	<u>32,756</u>	<u>682</u>	<u>33,438</u>
At 31 December 2021	<u>24,151</u>	<u>856</u>	<u>25,007</u>

13. Current asset investments

	2022 £	2021 £
Unlisted other shares	<u>-</u>	<u>1</u>

Company

On 11th April 2023 ICBP Trading Limited was dissolved, having previously been a 100% owned subsidiary of the charity.

14. Stock

	2022 £	2021 £
Bird stocks	<u>-</u>	<u>19,700</u>

15. Debtors

	2022 £	2021 £
Trade debtors	-	34,328
Other debtors	<u>402,500</u>	<u>20,378</u>
	<u>402,500</u>	<u>54,706</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	8,329	14,510
Deferred income *	-	13,475
Accruals	<u>9,420</u>	<u>3,333</u>
	<u><u>17,749</u></u>	<u><u>31,318</u></u>

* Deferred income relates to amounts received before the year-end, in relation to events that were due to be held after the year-end. Movements in deferred income during the year are as follows:

	2022	2021
	£	£
Deferred income brought forward	13,475	-
Amounts released in the year	(13,475)	-
Amounts deferred in the year	<u>-</u>	<u>13,475</u>
Deferred income carried forward	<u><u>-</u></u>	<u><u>13,475</u></u>

17. Analysis of net assets between funds

	Unrestricted	Restricted	2022	2021
	Funds	Funds	Total	Total
	£	£	funds	Funds
	£	£	£	£
Tangible fixed assets	17,838	15,600	33,438	25,008
Current assets	1,090,701	206,563	1,297,264	416,949
Current liabilities	<u>(17,749)</u>	<u>-</u>	<u>(17,749)</u>	<u>(31,318)</u>
Total net assets	<u><u>1,090,790</u></u>	<u><u>222,163</u></u>	<u><u>1,312,953</u></u>	<u><u>410,639</u></u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

18. Analysis of Fund Movements

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Balance at 31 December 2022
	£	£	£	£
Unrestricted funds	329,356	1,019,326	(257,892)	1,090,790
Restricted funds	<u>81,283</u>	<u>250,000</u>	<u>(109,120)</u>	<u>222,163</u>
Total funds	<u><u>410,639</u></u>	<u><u>1,269,326</u></u>	<u><u>(367,012)</u></u>	<u><u>1,312,953</u></u>

Unrestricted funding covers all funding that contributes to furthering the objectives of the Charity. Restricted funds are made up as follows:

	Balance at 1 January 2022	Incoming Resources	Resources Expended	Balance at 31 December 2022
	£	£	£	£
Restricted funds				
National Birds of Prey Trust	2,445	-	-	2,445
Transport of birds to Balkans	756	-	-	756
Hen Harrier project	77,782	250,000	(109,120)	218,662
New hospital	<u>300</u>	<u>-</u>	<u>-</u>	<u>300</u>
Total funds	<u><u>81,283</u></u>	<u><u>250,000</u></u>	<u><u>(109,120)</u></u>	<u><u>222,163</u></u>

National Birds of Prey Trust: Donated for rehabilitation aviary – unspent in the current year so carried forward to following year.

Care of birds: This is in relation to the care of birds by the charity. The full amount has been spent in the year on various bird expenses, such as food and veterinary costs.

Transport of birds to Balkans: This is in relation to birds that were transported to Green Balkans, Bulgaria, in order to return them to the wild. The remaining unspent amount will be used for future Green Balkans projects.

Grounds and gardens: Donation received from Trustee, A F Glasier, with the requirement that the donation be spent on gardening costs incurred by the Charity.

Hen Harrier project: This is a 10-year project funded by Natural England to breed Hen Harriers in captivity for release into the wild. £250,000 has been received from Natural England during the year, with £133,985 of expenditure on the project during the year ended 31 December 2022. A further £250,000 is expected to be received over the next 5 years. These funds will be used exclusively for this project.

New hospital: Donation received in relation to the building of a future new hospital. These funds have been held for when expenditure on this new hospital is incurred.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2022

19. Financial Commitments

As at 31 December 2022 the company has total commitments under non-cancellable operating leases as follows:

	31 December 2022 £	31 December 2021 £
Land and buildings		
Amounts due within one year	25,000	25,000
Amounts due between two and five years	100,000	100,000
Amounts due after five years	694,976	702,083
	<u>819,976</u>	<u>827,083</u>
	31 December 2022 £	31 December 2021 £
Other commitments		
Amounts due within one year	3,172	4,864
Amounts due between two and five years	-	3,468
Amounts due after five years	-	-
	<u>3,172</u>	<u>8,332</u>

20. Related Party Transactions

During the year the International Centre for Birds of Prey employed Ms J Parry-Jones as the Director of the charity and paid gross remuneration of £27,093 (2021: £22,880). In addition, the charity paid Ms J Parry-Jones rent of £7,107 (2021: £14,214) and reimbursed expenses of £Nil (2021: £Nil).

During the year, No Trustees (2021: None) received reimbursed travel expenses from the charity to the value of £Nil (2021: £Nil). No Trustees have received any other remuneration or benefits from the Charity during the year (2021: None).

THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales - Charity number 1159749

Accounts

Company registration number: 09314933

Charity registration number: 1159749



The International Centre for Birds of Prey

(A company limited by guarantee)

Annual Report and Financial Statements

For the Year ended 31 December 2021

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

Charity Number	1159749
Company Registration Number	09314933
Registered & Administrative Office	Bouldson House Newent Gloucestershire GL18 1JJ
Company Secretary	Ms Amanda Joliffe (resigned 30 November 2021) Vacant at present
Trustees	Mr Charles Martell (resigned 30 November 2021) Dr Anna Glasier (resigned 30 November 2021) Ms Amanda Joliffe (resigned 30 November 2021) Dr Richard Kerr-Wilson Mr George Leeds Dr Kaye Wellings Mr Tim Rice (appointed 24 August 2021) Mr Andrew Baldwin (appointed 24 August 2021) Mr Philip Madelin (appointed 13 September 2021)
Patrons	Ms Miranda Richardson Mr Bill Bailey
Key Management Personnel	Ms J Parry-Jones - Director Ms H Cale - Curator Ms K Riley - Business Manager The Trustees listed above
Independent Examiner	S Lawrence FCA, DChA Hazlewoods LLP Staverton Court Staverton Cheltenham GL51 0UX
Bankers	Lloyds Bank Plc Business Banking P O Box 1000 BX1 1LT

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2021

My predecessor's report from 2020 showed how much had changed in that year, but unfortunately 2021 was little different.

Covid 19 continued to be a problem, with the Centre closed until after Easter. This meant missing the February half-term and the Easter holiday, which meant considerably reduced visitor numbers. However, this gave us an opportunity during the prolonged closure, to move the cafe from its position at the back of the site to the entrance area, replacing the shop. One of the reasons for this was to encourage people who might be passing to drop in for a break, and so encourage them to visit the Centre. The ticketing system had also been transferred to on-line bookings only, so no staff were needed to sell tickets or man the shop. This had some teething problems with new entry gates, but this settled down. However, because the Centre has now closed to the public (see below), this is no longer a problem.

In addition, during the year there was a further Avian 'flu outbreak. All admissions to the hospital at the Centre for injured birds from outside had to be cancelled during the outbreaks of AI.

Finances remained a problem, as in the absence of major grants, we depend very much on visitor numbers. The financial situation was helped to some extent by the reduction in shop staff, and a further decrease in the overall bird collection.

Staff: Three new bird staff were recruited, and salaries of all staff were reviewed so that they were at least in line with the national minimum wage. Three board members came up for retirement in November, and were replaced with three new members, who had kindly offered their services. The chairman also decided to retire at the same time and was replaced by the present occupant. Our marketing person also moved on.

Education: Because of the restrictions, no outside lectures were given. However, the flying demonstrations continued, and total visitor numbers for the year were better than expected. The owl evenings remained popular, and a new activity of Walk with a Hawk was started, involving one visitor, one bird and one member of staff. This also soon became oversubscribed.

Conservation: The hen harrier brood management project proved its worth, and the hen harrier southern release project, financed by Natural England, remains ongoing.

Health and Safety: We asked the Croner Group to revise our health and safety policy, and a trustee volunteered to make sure it was put into effect.

The future: Board meetings were held by Zoom until November, when meetings resumed in person when possible, or with attendance via Zoom. Because of the restrictions Covid had on the Centre over two years, forthcoming changes in zoo regulations and the need for major infrastructure changes at the Centre, further discussion about the long-term future of the Charity began to be discussed towards the end of the year. As a result, it was decided to close the Centre at Newent early in 2022 to the general public. The property has now been sold, and we look for another home for the charity to continue our aims of conservation of birds of prey and education.

We are very grateful to all the staff and the volunteers, whose hard work, loyalty and enthusiasm over the years have been so important.

Richard Kerr-Wilson, FRCS(Ed), FRCOG

April 2022.

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees present their report, which incorporates their Directors Report, and the financial statements of the charitable company, for the year to 31 December 2021. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set out on page 1.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

Mission – Inspiring people to understand, appreciate and value birds of prey

Purpose – Ensuring the survival, protection, and conservation of birds of prey

The important issue about conserving the predator species is that without the right habitat and all that entails, they will not survive. By using birds of prey as flagship species, and conserving them, which is our field of expertise, and which also fascinates the public, we can work to conserve the amazing biodiversity of the world upon which every living creature depends.

"Nature holds the key to our aesthetic, intellectual, cognitive and even spiritual satisfaction." — E.O. Wilson

INTRODUCTION AND HISTORY

The late Philip Glasier founded the International Centre for Birds of Prey (then called The Falconry Centre) in 1967. His daughter Jemima Parry -Jones took over in 1983 and received an MBE for services to bird conservation in 1999. The Centre has now been a Charity since 2015.

ICBP leads the world in the captive breeding of species of diurnal and nocturnal birds of prey, having bred over 73 species to date. This vast experience allows us to share the knowledge and accomplish training with others the world around. A large part of the Charity's work in this aspect is currently with vultures (this group of birds having been recently listed by IUCN as one of the most threatened groups of birds in the world). This work occurs in India, Nepal, Bangladesh, Bulgaria, and South Africa, providing advice, planning, design, expertise, and training.

Other projects are Saker Falcon breeding and release in Bulgaria, the Northern Spotted Owl breeding and release programme in Canada, and Hen Harriers in the UK.

The Trustees are also keen that ICBP works in the UK and concentrates its efforts where the need is greatest. Some of this is taken up with the 70+ injured wild birds of prey taken in each year by the Centre and cared for ready for release back to the wild. However, this is now proving much more difficult as Avian Influenza tightens its grip over the UK during the autumn, winter and spring. Consequently, for a large part of the year we are unable to take in injured wild birds of prey.

As education is a vital part of conservation, the staff here are excellent at putting over the conservation message to each and every visitor and will often be seen stopping and answering queries and talking to the visitors as a part of their daily work.

ICBP is aiming towards its 55th anniversary year in 2022. Diversifying to other taxa had been considered, but the skills of ICBP are firmly centred on birds of prey and owls. Thus, it is felt that the expertise is better utilised with raptors, particularly considering the small size of the staff, generally a great deal lower than many zoos in the UK.

The grounds however hold a huge variety of wild birds and other wildlife encouraged by the gardens and landscape here. Interestingly although the collection is only raptors here that does not discourage a myriad of small birds nesting in the gardens and water birds around the ponds.

The International Centre for Birds of Prey

INTRODUCTION AND HISTORY (CONTINUED)

The Trustees and staff are constantly and enormously grateful to the volunteers, members and patrons who support the centre in so many ways.

OBJECTIVES, STRATEGIES AND ACTIVITIES

EDUCATION

Without education conservation will fail, understanding of our fragile planet and all the lives on it is crucial for the future. ICBP is open to the general public, and education, which is its prime directive, is on-going for all visitors. The Centre undertakes more in-depth education to specific groups, to universities offering on and off-site lectures and teaching. Courses in Incubation and Harnessing of wild raptors for satellite tagging are a few of the specialist courses run for conservation NGOs. The Centre offers courses nationally and internationally that teach handling and flying experiences, the husbandry, captive breeding, training, management, and conservation of birds of prey.

CONSERVATION BREEDING

The conservation breeding aims of the centre are; to research species; breed consistently from species not previously understood; provide teaching and written information for good and viable conservation breeding programmes nationally and internationally; maintain the collection and, where acceptable, provide birds for conservation projects both in the United Kingdom and further afield.

RESEARCH

The Centre undertakes and encourages non-invasive research with the collection, working with colleges and universities to provide access to the birds for scientific projects and papers. The Centre also works with many NGOs, government groups and facilities to continue to support worldwide field research projects.

INTERNATIONAL PROGRAMMES

ICBP undertakes international conservation programmes whenever and wherever it can. In the last two decades it has been involved in the South Asian Vulture Programme, SAVE since 1999. Also working in South Africa and Bulgaria and advises on many programmes around the world on a regular basis.

REHABILITATION

Where possible the centre undertakes rehabilitation of injured wild birds of prey and has done so for over five decades. Accepting injured wild birds of prey is a part of the conservation programme. As well as giving the birds a second chance, more importantly this encourages people who have found the birds to have a greater interest and understanding of birds of prey.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Without wildlife life for many people would be far less rich, it is our job to persuade them to understand the importance of all wildlife both in the UK and abroad.

The International Centre for Birds of Prey

Trustees' Report (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

The International Centre for Birds of Prey ("the Centre") is a company limited by guarantee and its governing document is the Memorandum of Articles of Association as written and accepted by the Trustees in January 2015.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

INDUCTION AND TRAINING OF TRUSTEES

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity and company law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performance of the Centre and its business plan.

ORGANISATIONAL STRUCTURE

The Trustees meet three times a year and will call Special General Meetings as and when these are required. As time for all is at a premium and excessive travel is poor conservation, at times the Trustees will have email agendas with a discussion period and a timed voting period, particularly when decisions need to be taken quickly. In addition, the Centre Director sends regular reports to all Trustees on both financial matters and the day to day running of the centre with successes and failures.

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR - CEO



We had planned to be open December and January (2020/2021) to try and recoup some of the visitor numbers lost during the various closed periods, however with poor weather, covid increasing, people being quite uncomfortable inside and an increase in Avian Influenza we closed – again. Zoos were not allowed to reopen until after Easter which was a blow because the February half term and Easter itself are important dates for us.

Needless to say because we were closed the weather was great and we should have done really well. We reopened just after Easter, and it

was nice to see staff back and visitors as well. The new entry system was a challenge for us all – hands off all outside and most people needed help to start with which was slightly frustrating but understandable. Once visitors had got the hang of it and got in, they really enjoyed being outside and away from lockdowns! The new placement of the café seemed to work, although harder work for the staff as visitors were not allowed to go and order and collect their food, it all had to be delivered. Now that the Centre has closed, the café is no longer operational.

STAFF

Various staff had left during and after our furlough periods and so we employed three new bird staff. It was interesting to have to do all interviews on zoom, but actually it seems to save time in the long run and certainly saves the applicants time and funds getting here. So basically it is good conservation as well. We all learnt a lot about how to present ourselves on zoom as well!

The International Centre for Birds of Prey

THE COLLECTION



Having to put a great deal on hold in terms of future plans for the site because of Covid, and because we were unable to apply for the zoo grant due to its very badly thought out conditions, we decided to further reduce the collection to give us the ability to empty aviaries that needed to be re-designed and rebuilt. We sent nine birds to Green Balkans in Bulgaria for their breeding and release programmes. All the confiscated raptors except for five were found great new homes. Various other birds were also found good new homes, or returned to owners where they had been on loan. Thus, we have emptied one barn completely which can now be taken down and smart new aviaries put up to replace it, when we can afford it in the future.

We did manage to do some very nice upgrades on some of the smaller aviaries, reroofing, taking down dividers and enlarging each one, which was very satisfying for the birds and importantly the staff and visitors as well.

We also cut right back on the breeding, it is morally wrong to breed birds for which there are either no conservation projects into which they can be integrated, or no good homes for them. Many of the birds then sat on dummy eggs until they came out of breeding condition.



VISITORS, COURSES

Our visitor numbers were down 33% from April to June, but [part of that may have been covid lockdowns and the loss of Easter which is usually a significant part of our funds for the year]. The Experience Days were also down, but increased towards the end of the year. The Owl Evenings were very successful, and we managed to run all of them up to Christmas bar the last one due to a covid outbreak in one of the café staff. We started a new event, a Walk with a Hawk, so just two people go out with one bird and one staff member for about an hour's walk in the

countryside. The guests enjoy it, the bird enjoys it, and the staff member enjoys it – so a win-win for all concerned and it has proved popular.

FUNDING/STRATEGY

We were successful with two local grants even though we were not able to apply for the zoo grant and APPLE gave us some amazing help. We did a fund raising event where we had to walk 5500 miles to celebrate our upcoming 55 anniversary in 2022 and APPLE raised £29k for us. Thank you APPLE. I have to say as on a normal day here we normally each walk about five miles just on the Centre grounds it was not too difficult to achieve.

With three new Board members we have been having various health and safety meetings and strategy meetings all of which are going well and taking us forward for the future.

The International Centre for Birds of Prey



Sadly, our Marketing person left in October, which leaves a big gap that we will need to fill, but have not decided in which direction to go as yet.

CONSERVATION WORK

As Covid had restricted all travel, all conservation meetings which would normally mean a fairly significant amount of travel abroad, were done by Zoom and Teams. The meetings and Conferences seemed to work, although it is much harder to sit still in your own home or office than it is away from home, as there are more distractions.

However with the many meetings we still managed to do some good conservation work if from afar rather than on the ground in person. It is important that we do get back to face to face meetings though as there is only so much you can do via computers.

The Hen Harrier Brood Management did of course have to happen in person, and we had permission to continue doing it. I was delighted when three of the Harriers that we had reared and released in 2020 returned to the moors to successfully breed in 2021, that was really pleasing. I would say that from what I have seen and what the keepers and landowners that I have been dealing with are doing, that there is a change in attitude and the BM trial is working. In fact, for those who are vociferously against it they need to look at the figures, in 2015 no Hen Harriers bred successfully in Northern England and in 2021 there were 84 chicks that fledged. That speaks for itself I believe.

We also ran another harnessing course here with Natural England and the BTO. This time on Hen Harriers. It is these sort of courses that can have a good and great impact on conservation work done by scientists and NGOs. We plan on more over the next few years.

VOLUNTEER REPORT

The first quarter 2021 remained impacted by COVID restrictions. Under guidance from the government and BIAZA the volunteers were reintroduced to site, initially under restricted measures and duties. The new volunteer co-ordinator was appointed in February and eventually started on site in mid March.

At this time there were approximately 30 volunteers in the system but records were not accurate and it transpired this number comprised some members who were no longer active, whilst a further group of approximately 8 still did not feel comfortable returning to volunteering owing to their own personal COVID safety measures.

During March and early April the recruitment of new volunteers was still suspended so this time was taken to revamp the record keeping and training process, and to move/migrate the volunteers to the BrightHR system which was already in use for staff.

By mid April the management had taken the decision to resume volunteer recruiting, so under the new induction and training process, new volunteers were once again recruited for a number of roles: Bird Section; Site and Gardening; Shop.

A number of existing volunteers moved on for personal reasons – relocating, becoming staff members etc, as so by the end of Dec 2021 the active volunteers totalled 33.

Work Experience and Work Placements were also run at full capacity during the latter three quarters of 2021 which saw 10 placements, totalling a cumulative 30 weeks of work experience. Several enquiries for 2022 were confirmed or pending by close of business at Christmas.

The International Centre for Birds of Prey

HOSPITAL REPORT

The hospital remained operational during some parts of 2021 and continued to take in injured birds of prey for rehabilitation, however the increasing risk of Avian influenza and biosecurity risks to the centres collection meant that for a large part of 2021 we were not able to accept injured wild birds as they would have been treated in the same facility as any sick or injured birds from the collection therefore the biosecurity risk or cross contamination was too high. The Avian influenza prevention zone restrictions were finally lifted in May so our first admission to the raptor hospital for the year was on 19th May.

We continued to carry out contactless hand overs for people bringing birds and taking birds for release and operating within government guidelines for COVID restrictions keeping people safe which meant for the periods of time we were not in a prevention zone we were able to rehabilitate birds as normal.

In the late autumn we saw the highest risk from avian influenza that we have seen so far and a UK wide AI prevention zone in force from 3rd November 2021, with additional housing measures introduced on 29th November. This was two weeks earlier than in previous years and reduced our ability to take in wild birds even earlier than usual. We stuck to the same protocol we had introduced previously, suspending wild bird admissions from this point due to the increased biosecurity risk to the collection.

The birds treated at ICBP in 2021 are as follows:

Species 2021	Still at ICBP	Died within 24 hours	Euthanised within 24 hours	Died after 24 hours	Euthanised after 24 hours	Released	Total
Peregrine	1	0	1	0	1	3	6
Kestrel	0	3	0	0	0	2	5
Buzzard	0	3	3	0	1	1	8
Tawny Owl	0	1	2	0	1	1	5
Little Owl	0	0	0	0	0	1	1
Barn Owl	0	1	0	0	0	0	1
Sparrowhawk	0	0	1	0	0	0	1
Totals	1	8	7	0	3	8	27
Percentage	3.7%	29.6%	25.9%	0%	11.1%	29.6%	100%

Summary: The release success rate for 2021 was 29.6%. 2021 saw much higher instances of severe injuries which could not be fixed with veterinary treatment leading to higher numbers of birds being euthanised within 24 hours of their arrival, and extremely high cases of trichomoniasis by comparison to other years resulting in a high percentage of birds which were too weak to survive their first 24 hours in our care. Avian influenza had a big impact on how many birds we were able to take in and rehabilitate in 2021 and has also had an impact on the sort of cases we have treated due to the time of year. We saw fewer orphaned chicks, less birds just down on their luck with minimal health issues which would normally bring our successful release figures up a little higher.

EDUCATION REPORT

With the advent of Covid and the enormous impact that Brexit has had on our parties coming from abroad, sadly similar to 2020 we also most no school parties visit and no outside lectures. As the basis for our education of the public is the demonstrations, that we did as normal for all the months we were able to open, but other than that it was impossible for us to do as much as we would have liked.

AND FINALLY

As usual and with enormous pride and pleasure I thank from the bottom of my heart all those, volunteers, members, staff, supporters and patrons who support us. Without you, not only financially but also your huge encouragement, we are able to continue cheerfully through these difficult times.

The International Centre for Birds of Prey



2021 ended with us closed in December which is normal, the worst outbreaks of Avian Influenza that the UK has known, Covid still raising its ugly head, and an unpredictable future. All in all we are fed up with viruses and the problems they have caused us and the world. However we continue on for this year and I believe that we have some serious planning to do early next year to decide our future direction and fine down our work to focus more on some aspects of it than others.

Jemima Parry-Jones MBE CEO

“Nature holds the key to our aesthetic, intellectual, cognitive, and even spiritual satisfaction” – E.O. Wilson

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

The ICBP receives no government core grants, service level agreements or contracts that covers revenue costs and depends on funds from visitors, donations, special events, experience days, courses and owl evenings.

RESERVES POLICY

Given the nature of the Charity’s activities and our ongoing commitment to growth, the Trustees have established a reserves policy that covers two fundamental priorities. We aim to hold our reserves at a level that equates to about eight months of unrestricted fund expenditure. In addition, we require that our reserves should be sufficient to underpin our commitment to the development of our services. As at 31 December 2021, the Charity held total reserves of £410,639 (2020: £317,028).

As fully explained above in the review of achievements and performance for the year, reserves are held by the charity for emergencies. Having not qualified for financial support made available by the Government for zoos, the charity has used some of its reserves in the year to fund the net deficit arising as a result of the pandemic. The charity has continued to use reserves to fund deficits arising in 2021 as a result of the ongoing pandemic and national lockdown. The charity will need to consider the rebuilding of reserves in 2022 and beyond.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees consider that the Board of Trustees, The Director and the Curator along with the Business Manager comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees’ expenses and related party transactions are disclosed in notes 10 and 20 to the financial statements.

The International Centre for Birds of Prey

PAY POLICY FOR KEY MANAGEMENT PERSONNEL (CONTINUED)

The pay of the Director and other staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity

GOING CONCERN

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities - Statement of Recommended Practice),
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company 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 company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.


INDEPENDENT EXAMINERS

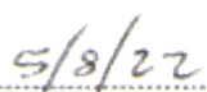
Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees


.....
Dr Richard Kerr Wilson


.....
Date

The International Centre for Birds of Prey

Independent Examiner's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2021

I report on the financial statement of The International Centre for Birds of Prey for the year ended 31 December 2021, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees of the Company (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's statement and material uncertainty around the impact of COVID-19

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

I have considered the disclosures made in Note 1 to the financial statements with regards to the charity's ability to continue as a going concern and draw the attention to the material uncertainty over income as a result of COVID-19.

I have no other 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.



.....
Scott Lawrence FCA, DChA
HAZLEWOODS LLP

Date 18 August 2022

Staverton Court
Staverton
Cheltenham
GL51 0UX

The International Centre for Birds of Prey

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	111,421	6,506	117,927
Charitable activities	4	280,717	100,000	380,717
Interest receivable		640	-	640
Total Income		392,778	106,506	499,284
Expenditure on:				
Raising Funds	5	(17,352)	-	(17,352)
Charitable activities	6	(330,694)	(28,306)	(359,000)
Total Expenditure		(348,046)	(28,306)	(376,352)
Net income		44,732	78,200	122,932
Exceptional costs in relation to subsidiary undertaking	13	(29,321)	-	(29,321)
Net movement in funds		15,411	78,200	93,611
Total funds brought forward		313,945	3,083	317,028
Total funds carried forward		329,356	81,283	410,639
	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	93,646	40,006	133,652
Charitable activities	4	190,779	-	190,779
Interest receivable		1,735	-	1,735
Total Income		286,160	40,006	326,166
Expenditure on:				
Raising Funds	5	(12,992)	-	(12,992)
Charitable activities	6	(297,503)	(39,368)	(336,871)
Total Expenditure		(310,495)	(39,368)	(349,863)
Net income		(24,335)	638	(23,697)
Transfers between funds		-	-	-
Net movement in funds		(24,335)	638	(23,697)
Total funds brought forward		338,280	2,445	340,725
Total funds carried forward		313,945	3,083	317,028

All of the Charity's activities derive from continuing operations during the above two periods.

The International Centre for Birds of Prey

(Registration number: 09314933)

Balance Sheet as at 31 December 2021

		2021	2020
	Notes	£	£
Fixed Assets			
Tangible Assets	12	25,007	31,259
Investments	13	<u>1</u>	<u>1</u>
		25,008	31,260
Current Assets			
Stocks	14	19,700	21,300
Debtors	15	54,706	73,685
Cash at bank and in hand		<u>342,543</u>	<u>209,217</u>
		416,949	304,202
Creditors: Amounts falling due within one year	16	<u>(31,318)</u>	<u>(18,434)</u>
Net Current Assets		<u>385,631</u>	<u>285,768</u>
Net Assets	17	<u>410,639</u>	<u>317,028</u>
Funds of the Charity			
Restricted funds	18	81,283	3,083
Unrestricted funds	18	<u>329,356</u>	<u>313,945</u>
Total funds		<u>410,639</u>	<u>317,028</u>

For the financial year ending 31 December 2021 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its financial statements for the year in question in accordance with section 476, and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 12 to 24 were approved by the Trustees, and authorised for issue on

5/8/2022 and signed on their behalf by

 5/8/22

Dr Richard Kerr Wilson
Chair of Trustees

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

1. Company Limited by Guarantee

The International Centre for Birds of Prey is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their financial statements 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.

Basis of preparation

The International Centre for Birds of Prey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast a significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of one year from the date of approval of the financial statements. On review, the Trustees have concluded that they are to adopt the going concern basis in preparing the annual financial statements.

Exemption from preparing a cash flow statement

The Charity has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund Accounting

Funds held by the Charity are either:-

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% Reducing balance basis
Motor vehicles	20% Reducing balance basis

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

Investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Stock

The bird stock is deemed to be a biological asset and is valued at its fair value less costs to sell. The value is reviewed at each reporting date with changes in fair value less costs to sell recognised in the Statement of Financial Activities.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Financial statements payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded, or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations	45,893	6,506	52,399	51,838
Gift aid reclaimed	32,557	-	32,557	21,975
Regular giving and capital donations	6,471	-	6,471	10,482
COVID-19 grants receivable	26,500	-	26,500	49,537
	<u>111,421</u>	<u>6,506</u>	<u>117,927</u>	<u>133,652</u>

Of the income received in 2020, £93,646 was unrestricted funds and £40,006 was restricted funds.

Included within COVID-19 grants receivable is £26,500 (2020 - £25,000) in relation to a general leisure sector grant from Forest of Dean Council and £Nil (2020 - £24,357) in relation to the Coronavirus Job Retention Scheme (CJRS).

4. Income from charitable activities

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Gate receipts	200,631	-	200,631	88,934
Experience and event income	59,662	-	59,662	53,226
Other income	<u>20,424</u>	<u>100,000</u>	<u>120,424</u>	<u>48,619</u>
	<u>280,717</u>	<u>100,000</u>	<u>380,717</u>	<u>190,779</u>

All of the income received in 2020 was unrestricted funds.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

5. Raising Funds

	2021 £	2020 £
Fund raising	<u>17,352</u>	<u>12,992</u>

All of the expenditure in 2021 (2020: all) was charged to unrestricted funds.

6. Expenditure on charitable activities

	2021 £	2020 £
Bird expenses	35,339	45,402
Costs of Employment	157,512	186,930
Conservation expenses – staff costs	573	3,500
Rent	13,445	5,729
Rates and water	3,286	3,764
Light and heat	10,582	9,562
Insurance	11,395	9,342
Repairs and maintenance	33,114	20,127
Grounds & Gardens	6,173	6,345
Telephone and office costs	8,622	10,986
Subscriptions and donations	1,833	1,225
Contract work and cleaning costs	51,845	10,992
Motor and travel	3,638	4,602
Event & Course Expenses	8,039	4,224
Legal and professional	13	13
Bank and card charges	3,882	2,976
Governance costs	3,457	3,337
Depreciation	6,252	7,815
	<u>359,000</u>	<u>336,871</u>

Of the total expenditure above £330,694 (2020: £297,503) was from unrestricted funds and £28,306 (2020: £39,368) from restricted funds.

7. Net incoming resources

Net incoming resources for the year is stated after charging:

	2021 £	2020 £
Depreciation of fixed assets	6,252	7,815
Independent Examiner's fee	<u>3,450</u>	<u>3,350</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

8. Trustees' remuneration and expenses

During the year, No Trustees (2020: 1) received reimbursed expenses from the charity to the value of £Nil (2020: £142). No Trustees have received any other remuneration or benefits from the Charity during the year (2020: none).

9. Trustees' insurance

In accordance with normal commercial practice, the Charity has purchased insurance to protect Trustees from claims arising from negligent acts, errors or omissions whilst on Charity business. The insurance provides up to £250,000 cover on any one claim and the cost for the year ended 31 December 2021 was £516 (2020: £356).

10. Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Wages and salaries	156,300	173,299
Redundancy payments	-	13,016
Other staff costs	<u>1,212</u>	<u>4,115</u>
	<u>157,512</u>	<u>190,430</u>

During the year, the charity made redundancy payments totalling £Nil (2020 - £13,016) in relation to nil employees (2020 – 2).

No employees received emoluments of more than £60,000 (2020: No employees) during the year.

The key management personnel of the Charity comprise the Director, the Curator and the Business Manager and the trustees. The total employee benefits of key management personnel of the Charity were £50,719 (2020: £46,027).

The average number of employees in the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
	Number	Number
Charitable activities:	<u>12</u>	<u>12</u>

11. Taxation

The Charity is a registered Charity and is therefore exempt from taxation.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

12. Tangible fixed assets

	Furniture and equipment £	Motor Vehicles £	Total £
Cost:			
At 1 January 2021	55,389	4,000	59,389
Additions	-	-	-
At 31 December 2021	<u>55,389</u>	<u>4,000</u>	<u>59,389</u>
Depreciation:			
At 1 January 2021	25,200	2,930	28,130
Charge for year	6,038	214	6,252
At 31 December 2021	<u>31,238</u>	<u>3,144</u>	<u>34,382</u>
Net Book Value:			
At 31 December 2021	<u>24,151</u>	<u>856</u>	<u>25,007</u>
At 31 December 2020	<u>30,189</u>	<u>1,070</u>	<u>31,259</u>

13. Current asset investments

	2021 £	2020 £
Unlisted other shares	<u>1</u>	<u>1</u>

Company

The wholly owned subsidiary, ICBP Trading Limited, is a company registered in England and Wales. It is used to operate the non-charitable activities of The International Centre for Birds of Prey.

ICBP Trading Limited has only one share of £1 in issue, which is held by The International Centre for Birds of Prey.

For the year ending 31 December 2021, the activities and results of ICBP Trading Limited were:

	2021 £	2020 £
Turnover	108,282	44,191
Other income	20,307	11,755
Cost of sales	(70,000)	(34,400)
Staff costs	(47,113)	(33,257)
Other charges	(22,311)	(14,134)
Intercompany loan write off	29,321	-
Taxation	(18)	-
	<u>18,468</u>	<u>(25,845)</u>
Profit / (loss) after tax	<u>18,468</u>	<u>(25,845)</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

At 31 December 2021, ICBP Trading Limited had the following assets and liabilities:

	2021 £	2020 £
Current assets	45,684	29,136
Creditors: Amounts due within one year	(26,452)	(46,938)
Accruals and deferred income	(19,231)	(665)
	<u>1</u>	<u>(18,467)</u>
Capital and reserves	<u>1</u>	<u>(18,467)</u>

Intercompany loan write off

As part of the reorganisation post-year end, described in Note 21, money previously loaned by the charity to the company to support the company's activities, the charity's fundraising activities and its charitable activities, has been provided for in full as it is unlikely to now be recovered.

14. Stock

	2021 £	2020 £
Bird stocks	<u>19,700</u>	<u>21,300</u>

15. Debtors

	2021 £	2020 £
Trade debtors	34,328	29,732
Other debtors	<u>20,378</u>	<u>43,953</u>
	<u>54,706</u>	<u>73,685</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

16. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	14,510	15,102
Deferred income *	13,475	-
Accruals	3,333	3,333
	<u>31,318</u>	<u>18,435</u>

* Deferred income relates to amounts received before the year-end, in relation to events that were due to be held after the year-end. Movements in deferred income during the year are as follows:

	2021	2020
	£	£
Deferred income brought forward	-	6,059
Amounts released in the year	-	(6,059)
Amounts deferred in the year	13,475	-
Deferred income carried forward	<u>13,475</u>	<u>-</u>

17. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	2021 Total funds	2020 Total Funds
	£	£	£	£
Tangible fixed assets	25,008	-	25,008	31,260
Current assets	335,666	81,283	416,949	304,202
Current liabilities	<u>(31,318)</u>	<u>-</u>	<u>(31,318)</u>	<u>(18,434)</u>
Total net assets	<u>329,356</u>	<u>81,283</u>	<u>410,639</u>	<u>317,028</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

18. Analysis of Fund Movements

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Exceptional costs in relation to subsidiary undertaking	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted funds	313,945	392,778	(348,046)	(29,321)	329,356
Restricted funds	3,083	106,506	(28,306)	-	81,283
Total funds	317,028	499,284	(376,352)	(29,321)	410,639

Unrestricted funding covers all funding that contributes to furthering the objectives of the Charity. Restricted funds are made up as follows:

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Restricted funds					
National Birds of Prey Trust	2,445	-	-	-	2,445
Care of birds	-	4,000	(4,000)	-	-
Transport of birds to Balkans	638	206	(88)	-	756
Grounds and Gardens	-	2,000	(2,000)	-	-
Hen Harrier project	-	100,000	(22,218)	-	77,782
New hospital	-	300	-	-	300
Total funds	3,083	106,506	(28,306)	-	81,283

National Birds of Prey Trust: Donated for rehabilitation aviary – unspent in the current year so carried forward to following year.

Care of birds: This is in relation to the care of birds by the charity. The full amount has been spent in the year on various bird expenses, such as food and veterinary costs.

Transport of birds to Balkans: This is in relation to birds that were transported to Green Balkans, Bulgaria, in order to return them to the wild. The remaining unspent amount will be used for future Green Balkans projects.

Grounds and gardens: Donation received from Trustee, A F Glasier, with the requirement that the donation be spent on gardening costs incurred by the Charity.

Hen Harrier project: This is a 10-year project funded by Natural England to breed Hen Harriers in captivity for release into the wild. £100,000 has been received from Natural England during the year, with £22,218 of expenditure on the project during the year ended 31 December 2021. A further £250,000 is expected to be received over the next 5 years. These funds will be used exclusively for this project.

New hospital: Donation received in relation to the building of a future new hospital. These funds have been held for when expenditure on this new hospital is incurred.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2021

19. Financial Commitments

As at 31 December 2021 the company has total commitments under non-cancellable operating leases as follows:

	31 December 2021 £	31 December 2020 £
Land and buildings		
Amounts due within one year	25,000	25,000
Amounts due between two and five years	100,000	100,000
Amounts due after five years	702,083	727,083
	<u>827,083</u>	<u>852,083</u>

	31 December 2021 £	31 December 2020 £
Other commitments		
Amounts due within one year	4,864	6,368
Amounts due between two and five years	3,468	8,331
Amounts due after five years	-	-
	<u>8,331</u>	<u>14,699</u>

20. Related Party Transactions

During the year the International Centre for Birds of Prey employed Ms J Parry-Jones as the Director of the charity and paid gross remuneration of £22,880 (2020: £18,333). In addition, the charity paid Ms J Parry-Jones rent of £14,214 (2020: £6,250) and reimbursed expenses of £Nil (2020: £nil).

During the year, No Trustees (2020: 1) received reimbursed travel expenses from the charity to the value of £Nil (2020: £142). Any such amounts have been donated back to the charity in full. No Trustees have received any other remuneration or benefits from the Charity during the year (2020: none).

During the year, the charity received a donation of £2,000 (2020 - £nil) from Trustee, Dr A F Glasier, to pay for gardening costs. This amount was spent in full by the charity during the year and is shown within restricted funds.

21. Non-adjusting events after the reporting period

After huge deliberation and several extra Board meetings, after the year end, on 17 February 2022, the Centre in Newent closed its doors to the public. This was as part of a reorganisation plan to move the Charity to a new site to focus on its vitally important but non-public conservation work. As part of the re-organisation, post year end all of the bird stocks were donated to new homes that were strongly vetted as suitable prior to them leaving. Fixed assets were sold and disposed of. Associated costs and losses have not been recognised in these financial statements, as the decision to close the Centre was made post year end.

The cost of fixed assets shown in Note 12 that were subsequently disposed of as part of this re-organisation is £2,339. Other costs not recognised in these financial statements relating to the reorganisation include redundancy payments of £8,071.

After the year end, the charity is due to receive a legacy of £1.3m.

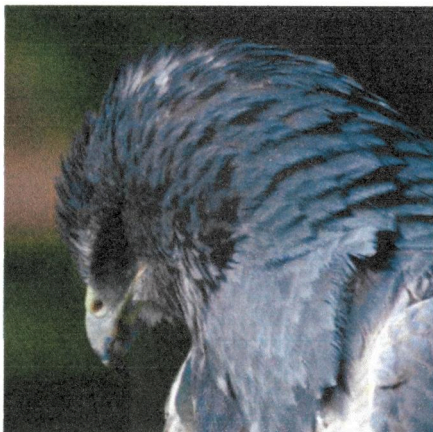
THE INTERNATIONAL CENTRE FOR BIRDS OF PREY

England & Wales - Charity number 1159749

Accounts

Company registration number: 09314933

Charity registration number: 1159749



The International Centre for Birds of Prey

(A company limited by guarantee)

Annual Report and Financial Statements

For the Year ended 31 December 2020

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

Charity Number	1159749
Company Registration Number	09314933
Registered & Administrative Office	Bouldson House Newent Gloucestershire GL18 1JJ
Company Secretary	Ms A E Jolliffe
Trustees	Mr C Martell (Chair) Dr A F Glasier Ms A E Jolliffe Mr R H J Kerr Wilson Mr G W Leeds Mr S C Neve (resigned 12 February 2020) Dr Kaye Wellings
Patrons	Miranda Richardson
Key Management Personnel	Ms J Parry-Jones - Director Ms H Cale - Curator Ms K Riley - Business Manager The Trustees listed above
Independent Examiner	S Lawrence FCA, DChA Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT
Bankers	Lloyds Bank Plc Business Banking P O Box 1000 BX1 1LT

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2020

'What a difference a year makes', as the song nearly goes!

My 2019 report was reasonably positive I think. Good things were happening at the Centre.

But change came along in January 2020 with a soaking wet month. Things got worse for the Centre with the arrival of Covid 19 and later Avian Influenza. The Centre closed to the public on 18th March.

This closure had knock on effects for staff.

All members of volunteer staff were not able to attend the Centre. The whole day to day running of the Centre had to be cut to the bone and duties had to be shouldered by the few.

An emergency meeting was called when the future of Centre was in some doubt. But in the words of the Director, she 'refused to be beaten by the pandemic.' A small number of redundancies was made. Bird numbers were reduced but that was previously planned as some aviaries were due for replacement.

Remaining staff used the opportunity to work an imaginative restructuring of facilities. Changes needed to be made and it's all credit to those involved, with the added burden of bird care, that they found the energy, enthusiasm and belief in the future of the Centre and its aims in the field of conservation and education, to carry out those changes. Taking their cue from their Director, they also refused to be beaten. On my visits to the Centre this attitude is palpable.

There was a reprieve from lockdown when staff returned to work for the latter part of the summer until November. Staff and visiting public had to get accustomed to the new way of going about their day to day lives away from home.

One project was able to go ahead and that was the Hen Harrier Brood management project with successful results. Another highlight was the successful hatching of an African White Backed Vulture chick. Although the chick succumbed after 10 days from an infection, the fertility of the pair is confirmed and bodes well for the future of this critically endangered species.

I would like to thank other Trustees for their input during the year at Zoom meetings. A new discipline was imposed on us but did enable more members to be present. Zoom meetings work and I think are here to stay for at least some of our meetings. They attest to a greener way for us to operate.

My thanks go to the loyal staff and their able leader Jemima Parry-Jones. Without you all there would be no Centre.

With so much not happening this year I see the positive in the International Birds of Prey Centre. It is solvent, nimble and above all resilient.



Charles Martell FRGS

Date 24.8.21

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees present their report, which incorporates their Directors Report, and the financial statements of the charitable company, for the year to 31 December 2020. The Trustees, who are also directors for the purposes of company law and who have served during the year and up to the date of this report, are set out on page 1.

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

Mission – Inspiring people to understand, appreciate and value birds of prey

Purpose – Ensuring the survival, protection, and conservation of birds of prey

Vision – By 2030 the International Centre for Birds of Prey will be a recognised world leader in welfare, husbandry, and breeding of birds of prey.

The important issue about conserving the predator species is that without the right habitat and all that entails, they will not survive. By using birds of prey as flagship species, and conserving them, which is our field of expertise, and which also fascinates the public, we can work to conserve the amazing biodiversity of the world upon which every living creature depends.

Quoting E. O. Wilson:

“The race is now on between the technoscientific and scientific forces that are destroying the living environment and those that can be harnessed to save it.....If the race is won, humanity can emerge in far better condition than when it entered, and with most of the diversity of life still intact.”

INTRODUCTION AND HISTORY

The late Philip Glasier founded the International Centre for Birds of Prey (then called The Falconry Centre) in 1967. His daughter Jemima Parry -Jones took over in 1983 and received an MBE for services to bird conservation in 1999. The Centre has now been a Charity since 2015.

ICBP leads the world in the captive breeding of species of diurnal and nocturnal birds of prey, having bred over 73 species to date. This vast experience allows us to share the knowledge and accomplish training with others the world around. A large part of the Centre's work in this aspect is now with vultures (this group of birds has recently been listed by IUCN as one of the most threatened groups of birds in the world). This work occurs in India, Nepal, Bangladesh, Bulgaria, and South Africa, providing advice, planning, design, expertise and training.

Other projects are Saker Falcon breeding and release in Bulgaria, and the Northern Spotted Owl breeding and release programme in Canada.

The Trustees are also keen that ICBP works in the UK and concentrates its efforts where the need is greatest. Some of this is taken up with the 70+ injured wild birds of prey taken in each year by the Centre and cared for ready for release back to the wild. We are also working with Natural England on the six point plan for the conservation of Hen Harriers.

As important are the visitors to the Centre. The staff here are excellent at putting over the conservation message to each and every visitor and will often be seen stopping and answering queries and talking to the visitors as a part of their daily work.

ICBP is aiming for its 55th anniversary year in 2022 and is now the oldest dedicated bird of prey centre world-wide. Diversifying to other taxa has been considered, but the skills of ICBP are firmly centred on birds of prey and owls. Thus, it is felt that the expertise is better utilised with raptors, particularly considering the small size of the staff, generally a great deal lower than many zoos in the UK.

The International Centre for Birds of Prey

Trustees' Report (continued)

The grounds however hold a huge variety of wild birds and other wildlife encouraged by the gardens and landscape here. Interestingly although the collection is only raptors here that does not discourage a myriad of small birds nesting in the gardens and water birds around the ponds.

The Trustees and staff are constantly and enormously grateful to the volunteers, members and patrons who support the centre in so many ways and over the next few years plan to increase both with exciting plans to come in the future.

OBJECTIVES, STRATEGIES AND ACTIVITIES

EDUCATION

Without education conservation will fail, understanding of our fragile planet and all the lives on it is crucial for the future. ICBP is open to the general public, and education, which is its prime directive, is on-going for all visitors. The Centre undertakes more in-depth education to specific groups and parties, from schools to universities offering on and off-site lectures and teaching. Courses in Incubation and Harnessing of wild raptors for satellite tagging are a few of the specialist courses available. The Centre offers courses nationally and internationally that teach handling and flying experiences, the husbandry, captive breeding, training, management and conservation of birds of prey.

CAPTIVE BREEDING

The captive breeding aims of the centre are; to research species; breed consistently from species not previously understood; provide teaching and written information for good and viable conservation breeding programmes nationally and internationally; maintain the collection and, where acceptable, provide birds for demonstration, falconry and conservation projects both in the United Kingdom and further afield.

RESEARCH

The Centre undertakes and encourages non-invasive research with the collection, working with colleges and universities to provide access to the birds for scientific projects and papers. The Centre also works with many NGO's, government groups and facilities to continue to support worldwide field research projects.

INTERNATIONAL PROGRAMMES

ICBP undertakes international conservation programmes whenever and wherever it can. In the last two decades it has been involved in the South Asian Vulture Programme, SAVE since 1999. Also working in South Africa and Bulgaria and advises on many programmes around the world on a regular basis.

REHABILITATION

The centre undertakes rehabilitation of injured wild birds of prey and has done so for over five decades. Accepting injured wild birds of prey is a part of the conservation programme. As well as giving the birds a second chance, more importantly this encourages people who have found the birds to have a greater interest and understanding of birds of prey.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Without wildlife life for many people would be far less rich, it is our job to persuade them to understand the importance of all wildlife both in the UK and abroad.

The International Centre for Birds of Prey

Trustees' Report (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

The International Centre for Birds of Prey ("the Centre") is a company limited by guarantee and its governing document is the Memorandum of Articles of Association as written and accepted by the Trustees in January 2015.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

The current board of Trustees appoint new Trustees as and when they see fit, in order to maintain an appropriate range of skills, experience and understanding amongst the Trustees.

INDUCTION AND TRAINING OF TRUSTEES

New Trustees undergo extensive briefing on the organisation, its aims and objectives and their legal obligations under Charity and company law. During this time new Trustees will meet other existing Trustees and key members of staff and be appraised of the financial performances of the Centre and its business plan.

ORGANISATIONAL STRUCTURE

The Trustees meet three times a year and will call Special General Meetings as and when these are required. As time for all is at a premium and excessive travel is poor conservation, at times the Trustees will have email agendas with a discussion period and a timed voting period, particularly when decisions need to be taken quickly. In addition, the Centre Director sends regular reports to all Trustee on both financial matters and the day to day running of the centre with successes and failures.

ACHIEVEMENTS AND PERFORMANCE

DURING THE YEAR



January although horrifically wet with our ground and the surrounding fields sodden and unworkable, seems now to have been a blissfully normal month considering what came next. Slowly the rumblings of a virus in China became louder and the virus spread. We opened as usual in February and on the 13th, all Board members and three of the management staff attended a strategy day, which led to our new Objectives and Aims and the beginnings of a new strategic plan. This has unavoidably been delayed, not surprisingly. We were fully booked for the February Owl Evenings but had to cancel the last one due to horrific weather. We had planned to re-book it later in March however by this time Covid 19 was here.

The International Centre for Birds of Prey

Trustees' Report (continued)

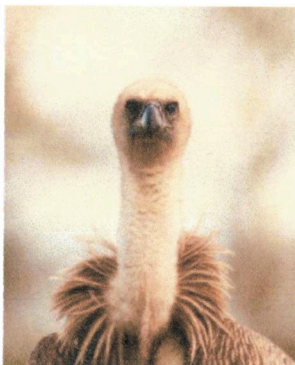
We did manage to run the international Incubation course and the two Americans who come over to help us run it just managed to get back to the US before all hell let loose. Then all the French parties started to cancel by the end of February, as did other bookings. We closed on March 18th and the country locked down on March 23rd. All the staff bar Leah, Holly, Adam and myself left on the 20th. With Karen and Emma working from home and the rest put on Furlough on the 22nd, which was a Godsend. We did not see most of them again until July.



We sat and looked at what might happen, what we could do and how we might be able to survive a Pandemic. We looked at budgets to see what we would have to do and what we could afford to do. Everything was cut to the bone, with furloughing and agreed staff wages cuts. We kept a very few birds flying for our own sanity and Holly and Leah cared for all the birds with some assistance. In May we called an emergency zoom meeting to discuss various options for the future. We the management team felt that we could survive in the long term with some big changes and the Board agreed. So Adam and I started on some of the significant changes we decided to put into place for survival mode.

We emptied and decorated the Pavilion, put in water and moved an ice-cream freezer and one of the coffee machines down there so that in the future we could use it as a selling point for snacks and drinks and possibly a small shop, while people waited for the demonstrations. We emptied the shop / entrance area and boxed all the stock, decorated and refloored the shop and offices. We moved the offices over to the incubation facility and moved the café up to the entrance which was the shop and entry point. We dug a new drainage line for some loos by the entrance. That was a fun job. And bought the smartest set of portaloos I have seen.

We changed the entrance so we could have automated entry with turnstiles and online ticketing, no cash to avoid physical touching. We knew as time went on we would have to lose some staff, which was devastating, but survival of the Centre and its work was crucial, eventually three staff were made redundant. We did seriously consider closing completely for good but refused to be beaten by the pandemic.



The International Centre for Birds of Prey

Trustees' Report (continued)

We also started to reduce the collection, firstly because in the future we want to replace many of the old aviaries and that is not possible if they are full and, secondly because with the huge doubts of survival we wanted to rehome a number of the birds, leaving us a good and varied collection, but one that was more manageable. The plans for the future as long as we have one will be put on hold as we will have to recover from all that has happened.

The remaining staff came back in July and we reopened to the public at the end of July and stayed open until the next lockdown in November. We opened for a short time in December but as this is a month we are normally closed the daytime numbers were very low indeed, we did manage to run all the Owl evenings in a new Covid friendly format and they went well. However, we decided to close again during the day early on in December because of an upsurge in Avian Influenza cases where the whole country was then put into a prevention zone. We remained closed for the rest of 2020 and reopened on the 12th April 2021.

STAFF

We had to lose three staff because of the pandemic, the two shop staff and the gardener, none of which have been replaced or are likely to be in the mid term future. One staff member left prior to the first lockdown as he needed a higher wage than we are able to pay. During the winter we lost one more member of staff who got the job of her dreams as a trainee vet nurse. We advertised and were working on replacement staff by the end of the year.

CONSERVATION WORK



There was no travel to India or Nepal this year, so apart from many emails and Zoom meetings, our conservation work there was sort of on hold. We were able to continue the Hen Harrier Brood Management work as it was easy to keep within the government rules. We collected and reared two clutches successfully and as I write this in spring 2021, six are still alive on their breeding grounds and may even breed this year. We did however send three Eurasian Griffon Vultures to Bulgaria for the Green Balkans release programme, one male saker, two Egyptian Vultures and three Lesser Kestrels for their conservation breeding programme

The International Centre for Birds of Prey

Trustees' Report (continued)

COURSES/LECTURES/EVENTS

We were forced to cancel all experience days, courses, lectures and events because of the pandemic, this has not surprisingly had a detrimental effect on our income. Many people have been wonderful and not asked for their money back but have been happy to wait until better times.

BREEDING REPORT



2020 saw a breeding season which overall was successful but saw many decisions taken in light of the pandemic which scaled back our breeding for the year. The breeding season began before the full scope of the pandemic became clear but, as the situation developed, we took the decision to scale back our breeding program. We felt it would be unwise to breed birds we may struggle to find suitable homes for, particularly if other zoos etc were hit financially. In total, approximately 33 eggs were laid around the site (not including two clutches of owls which we chose not to incubate), of which 21 were fertile giving fertility at 63% approx. Of those 21 eggs, 16 were hatched, giving a hatching success rate of 76% using artificial incubation which is in line with previous years. This does not include one or two eggs which we opted to leave in nests under parent birds to encourage them to hatch their own. Had these eggs remained in the incubator room, this figure would likely be higher. Of the birds hatched, we added just one to the flying team later in the season, a lugger falcon.

Most notable among those hatched is the African white backed vulture, which whilst a success in hatching the first bird from this pair, sadly the chick suffered from an ongoing yolk sac infection post hatch and only survived to around 10 days old. This however bodes well for future fertility from this critically endangered pair.

During the first lockdown when we made the decision to reconfigure the top part of the site, this meant that the incubator and brooder facility, based at the top of the hawk walk, was moved to convert the building into offices. At the end of the 2020 breeding season all the hatching and rearing equipment was moved to the bottom end of the site into the old café where a temporary facility will be established until this area can be more formally developed moving forwards beyond 2021.

HOSPITAL REPORT

The hospital remained operational during 2020 and continued to take in injured birds of prey for rehabilitation, even when lockdowns and covid restrictions began. By carrying out contactless hand overs for people bringing birds and taking birds for release, and operating within government guidelines for keeping people safe we were able to rehabilitate birds as normal. We continued to operate under these new restrictions for the majority of the year. It was however extremely quiet as few people were out and about to find birds.

The International Centre for Birds of Prey

Trustees' Report (continued)

In the late autumn we saw a much higher risk from avian influenza than we have seen in previous years and a UK wide AI prevention zone in force from 11th November 2020. The restrictions were then increased including additional housing measures introduced on 14th December 2020. With these increased measures and keeping in mind that the raptor hospital is shared between wild and ICBP birds needing treatment, the decision was made on the 14th of December to suspend accepting injured wild birds while avian influenza remained a high risk. This winter season saw the first cases of avian influenza confirmed in captive held birds of prey on two different premises which confirms taking these extra measures was the right course of action.

The birds treated at ICBP in 2020 are as follows:

Species 2020	Still at ICBP	Released	Died within 24 hours	Euthanised within 24 hours	Died after 24 hours	Euthanised after 24 hours	Totals
Buzzard	0	10	3	5	0	5	23
Tawny Owl	0	6	0	2	0	4	12
Kestrel	0	2	0	1	0	1	4
Barn Owl	0	1	0	2	1	0	4
Sparrowhawk	0	2	1	0	1	0	4
Osprey	1	0	0	0	0	0	1
Peregrine Falcon	0	1	0	1	0	0	2
Little Owl	0	0	0	1	0	0	1
Goshawk	0	0	0	1	0	0	1
							52
Totals =	1	22	4	13	2	10	52

Summary:

The release success rate for the year of 2020 stands at 42%. Around 11% of the birds brought to ICBP for rehabilitation died as a result of their injuries and 44% of those birds brought to us were euthanised on welfare grounds due to the severity of their injuries. We always have to balance the probability of the bird making a full recovery to return to the wild or have an acceptable quality of life during and after treatment when making these tough decisions. Compared with previous years this looks like a slightly higher rate of having to euthanise birds with more severe injuries but also a slightly higher release rate on average.

Development:

With the threat from avian influenza likely to continue increasing year on year (depending a little bit on migrations routes and weather systems etc) an area we have discussed for future consideration is developing a separation between treating injured wild birds and birds from within the collection. This is not necessarily a short term consideration, as we assess the ongoing impacts of COVID and loss of income on ICBP and the wider industry, but a mid to long-term consideration for our post-COVID strategy.

EDUCATION REPORT

Virtually no education work has been achieved again due to the pandemic, of the ten months that we should have been open we were only able to be open for three of them. All schools and booked parties cancelled visits and we have not been able to do off site work since March. Consequently, there is little to report.

The International Centre for Birds of Prey

Trustees' Report (continued)

VOLUNTEER REPORT

2020 saw a period of big change and upheaval for the volunteers at ICBP, mainly in response to the COVID restrictions and figuring out how best to operate our volunteer program safely.



Having increased our volunteer numbers to around 34 regular volunteers during 2019, the entire program was put on hold when the first lockdown started at the end of March 2020. We took this time to assess how we would manage to operate in a safe manner for both staff and volunteers moving forward. We welcomed 15 regular volunteers back on site during the summer months, but as some were self-isolating or taking care of other family members, some were just not comfortable returning at that point.

We implemented a number of safety policies to keep staff and volunteers socially distanced. This included installing outside facilities for volunteers to use to avoid having to access the weighing room, where it is very difficult to maintain social distancing.

August, September and October saw a number of new volunteers join the team, some students from Hartpury College etc and locals looking to get involved, but the November lockdown saw numbers tail off again.

At the end of November, Pippa, our volunteer co-ordinator and member of the bird staff team moved on to pastures new. This opened an opportunity to find a new volunteer co-ordinator with the right skills and knowledge to develop the program as we move on into 2021. The recruitment process spanned the winter as we faced some delays to safely interview on site, but we now have a new volunteer co-ordinator, Ash, to drive the volunteer program forward and develop the opportunities available.

FINALLY

Our fifty third year has without doubt been the most difficult I can remember. Over the 53 years we have gone through three outbreaks of Foot and Mouth, two very local which closed us, one of Newcastle's Disease which come with a slaughter policy had we got it, and it came as close as one kilometer locally, various financial crises, appalling weather and other endless trials and tribulations, but the pandemic beats them all.

One of the huge differences between zoos and many businesses has been that although we could furlough a good part of the staff, for which I am exceedingly grateful, we could not furlough the birds. During this whole thing they have had to be fed, watered, kept clean and cared for in the same way as ever, with little funds coming in and few staff to do it. The staff that did work so hard have been amazing with hugely long hours, and reduced wages.

The International Centre for Birds of Prey

Trustees' Report (continued)

I would also like to say thank you for the continued support of our members, supporters and patrons and for a number of generous donations which have enabled us to continue in very difficult economic times.

Sadly the financial assistance from the government for zoos that could, and should have helped us was so badly thought out that most zoos including us could not apply. To state that you can only apply when you have 12 weeks of funding left to care for the animals in not only insane and immoral, but totally unworkable. No zoo could afford to keep going until there was nothing left bar 12 weeks of funds. That would be totally irresponsible to our animals. What would have happened at the end of the 12 weeks and we had not got the grant! Or run out of food and staff?

Even with those birds that we found new homes for during the pandemic, we had to take huge care that they were going to great new places for all the right reasons, but each move took months to organise. And some still have not been moved now because of Avian Influenza.

Any zoo that is a charity is legally bound to have reserves to deal with emergencies. Thank God and the Board that we did have reserves here, but again that has meant that we could not apply for help. However, the reserves are going fast, and where we had planned new aviaries, better paths for our disabled visitors, more fun education for our young visitors, now that will all have to wait. We firstly pray for the end of Covid-19 and the restrictions, then wish for good weather to bring people out, and finally hope for the visitors to actually come. Then if we survive through 2022 and beyond, we will have to rebuild the reserve fund required by law, before we can move forward. All because whoever put the workings of the funding in place either did not have a clue about what zoos do and need, or perhaps, wanted them to fail.

Theatres etc. have a much larger fund available to them and only have to answer 6 questions to obtain funds. The application for zoos has to be seen to be believed and takes a huge amount of work.

So, when our Prime Minister goes to India to work on trade issues which he undoubtedly will do, he may well be shown the vulture conservation project that we designed and without sounding too exaggerated, has only been as successful as it is because of ICBP, he might be proud of a British Zoos' achievements in the conservation field. What a shame he could not work out a way to support us in the pandemic and ensure our survival to continue such important conservation work.

And to finish with E.O. Wilson

"Humanity is a biological species, living in a biological environment, because like all species, we are exquisitely adapted in everything: from our behaviour, to our genetics, to our physiology, to that particular environment in which we live. The earth is our home. Unless we preserve the rest of life, as a sacred duty, we will be endangering ourselves by destroying the home in which we evolved, and on which we completely depend."

The International Centre for Birds of Prey

Trustees' Report (continued)

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to 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 financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

The ICBP receives no government core grants, service level agreements or contracts that covers revenue costs and depends on funds from visitors, donations, special events, experience days, courses and owl evenings.

RESERVES POLICY

Given the nature of the Charity's activities and our ongoing commitment to growth, the Trustees have established a reserves policy that covers two fundamental priorities. We aim to hold our reserves at a level that equates to about eight months of unrestricted fund expenditure. In addition, we require that our reserves should be sufficient to underpin our commitment to the continued growth and development of our services. As at 31 December 2020, the Charity held total reserves of £317,028 (2019: £340,725).

As fully explained above in the review of achievements and performance for the year, reserves are held by the charity for emergencies. Having not qualified for financial support made available by the Government for zoos, the charity has used some of its reserves in the year to fund the net deficit arising as a result of the pandemic. The charity has continued to use reserves to fund deficits arising in 2021 as a result of the ongoing pandemic and national lockdown. The charity will need to rebuild those reserves in 2022 and beyond.

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

The Trustees consider that the Board of Trustees, The Director and the Curator along with the Business Manager comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day to day basis.

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustees' expenses and related party transactions are disclosed in notes 10 and 20 to the financial statements.

The pay of the Director and other staff is reviewed annually based on performance and normally increased in accordance with average earnings. The remuneration is set to ensure it is both fair but also will attract and retain staff of the appropriate calibre and experience required by the Charity.

IMPACT OF COVID-19 AND FUTURE PLANS

Following Government advice on Covid-19, the Centre was closed at the start of 2021 until re-opening on the 12th April 2021 when the Centre was able to open with some restrictions such as social distancing measures around the site and not being able to run experiences. This has reduced income from Gate Receipts, Experience Days and Trading Company sales, however, there has been an increase in donations and grants and the trustees would like to thank those donors for their continued support throughout these difficult times.

The International Centre for Birds of Prey

Trustees' Report (continued)

The Trustees would also like to thank staff and volunteers at the Centre, some of whom had to be furloughed, whilst others remained onsite to look after the centre and its birds. Expenditure has always been tightly controlled and this was reduced to the bare minimum while still maintaining welfare standards.

GOING CONCERN

The Trustees have considered the ongoing impact of the current COVID-19 outbreak in respect of going concern. They have reviewed forecasts that they believe are prudent and only include donations and grant income which they believe can be substantiated. Costs continue to be well managed, and whilst a small loss is expected in 2021, the Charity has sufficient cash and reserves to enable it to continue with its activities and the Trustees anticipate that the Charity will be able to meet its obligations as they fall due for the next 12 months from approval of these financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that year. In preparing these financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently.
- Observe methods and principles in the Charities SORP (Accounting and Reporting by Charities – Statement of Recommended Practice),
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company 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 company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

INDEPENDENT EXAMINERS

Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

SMALL COMPANY EXEMPTIONS

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By order of the Trustees



Mr Charles Martell
Trustee

24.8.21

Date

Company registration number: 09314933

Charity registration number: 1159749

The International Centre for Birds of Prey

Independent Examiner's Report to the Trustees of The International Centre for Birds of Prey

For the year ended 31 December 2020

I report on the financial statement of The International Centre for Birds of Prey for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the historical cost convention and the accounting policies set out therein.

Respective responsibilities of Trustees and Examiner

As the Charity's Trustees of the Company (who are also the Directors of the company for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the financial statements of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your Charity's financial statements as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's statement and material uncertainty around the impact of COVID-19

The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below) which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

I have considered the disclosures made in Note 1 to the financial statements with regards to the charity's ability to continue as a going concern and draw the attention to the material uncertainty over income as a result of COVID-19.

I have no other 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.



.....
Scott Lawrence FCA, DChA
HAZLEWOODS LLP

Date 31 August 2021

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

The International Centre for Birds of Prey

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	93,646	40,006	133,652
Charitable activities	4	190,779	-	190,779
Interest receivable		1,735	-	1,735
Total Income		286,160	40,006	326,166
Expenditure on:				
Raising Funds	5	(12,992)	-	(12,992)
Charitable activities	6	(297,503)	(39,368)	(336,871)
Total Expenditure		(310,495)	(39,368)	(349,863)
Net income		(24,335)	638	(23,697)
Transfers between funds		-	-	-
Net movement in funds		(24,335)	638	(23,697)
Total funds brought forward		338,280	2,445	340,725
Total funds carried forward		313,945	3,083	317,028
	Note	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	58,855	2,526	61,381
Charitable activities	4	324,762	-	324,762
Interest receivable		3,554	-	3,554
Total Income		387,171	2,526	389,697
Expenditure on:				
Raising Funds	5	(20,083)	-	(20,083)
Charitable activities	6	(349,289)	(2,526)	(351,815)
Total Expenditure		(369,372)	(2,526)	(371,898)
Net income		17,799	-	17,799
Transfers between funds		-	-	-
Net movement in funds		17,799	-	17,799
Total funds brought forward		320,481	2,445	322,926
Total funds carried forward		338,280	2,445	340,725

All of the Charity's activities derive from continuing operations during the above two periods.

The International Centre for Birds of Prey

(Registration number: 09314933)

Balance Sheet as at 31 December 2020

	Notes	2020 £	2019 £
Fixed Assets			
Tangible Assets	12	31,259	30,560
Investments	13	<u>1</u>	<u>1</u>
		31,260	30,561
Current Assets			
Stocks	14	21,300	26,450
Debtors	15	73,685	44,711
Cash at bank and in hand		<u>209,217</u>	<u>255,109</u>
		304,202	326,270
Creditors: Amounts falling due within one year	16	<u>(18,434)</u>	<u>(16,106)</u>
Net Current Assets		<u>285,768</u>	<u>310,164</u>
Net Assets	17	<u>317,028</u>	<u>340,725</u>
Funds of the Charity			
Restricted funds	18	3,083	2,445
Unrestricted funds	18	<u>313,945</u>	<u>338,280</u>
Total funds		<u>317,028</u>	<u>340,725</u>

For the financial year ending 31 December 2020 the Charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the Charity to obtain an audit of its financial statements for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements on pages 15 to 27 were approved by the Trustees, and authorised for issue on

14/7/21 and signed on their behalf by:



Mr C Martell
Trustee

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

1. Company Limited by Guarantee

The International Centre for Birds of Prey is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their financial statements 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.

Basis of preparation

The International Centre for Birds of Prey meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have prepared the financial statements on a going concern basis on the assumption that their funding will be met. Due to the nature of cash flows, as well as the ongoing impact of the current COVID-19 outbreak as explained on page 13, there is always some uncertainty with regards to income which relies heavily upon donations and gate receipts. Should the Charity not be able to continue as a going concern, adjustments would be necessary to write down the value of the charity's assets to their recoverable amounts, make provisions for further liabilities that would arise on cessation of activities and to reclassify fixed assets and non-current assets and liabilities.

Exemption from preparing a cash flow statement

The Charity has taken advantage of the exemption in section 398 of the Companies Act 2006 from the requirement to prepare consolidated financial statements, on the grounds that it is a small sized group.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs. All resources expended are inclusive of irrecoverable VAT.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fund Accounting

Funds held by the Charity are either:-

- Unrestricted general funds – these are funds which can be used in accordance with the charitable objectives at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	20% Reducing balance basis
Motor vehicles	20% Reducing balance basis

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

Investments

Current asset investments are included at the lower of cost and net realisable value/market value.

Stock

The bird stock is deemed to be a biological asset and is valued at its fair value less costs to sell. The value is reviewed at each reporting date with changes in fair value less costs to sell recognised in the Statement of Financial Activities.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Financial statements payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded, or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the balance sheet when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party. Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3. Income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£
Donations	36,189	15,649	51,838	20,334
Gift aid reclaimed	21,975	-	21,975	32,822
Regular giving and capital donations	10,482	-	10,482	8,225
COVID-19 grants receivable	25,000	24,357	49,357	-
	<u>93,646</u>	<u>40,006</u>	<u>133,652</u>	<u>61,381</u>

Of the income received in 2019, £58,855 was unrestricted funds and £2,526 was restricted funds.

Included within COVID-19 grants receivable is £25,000 (2019: £nil) in relation to a general leisure sector grant from Forest of Dean Council and £24,357 (2019 - £nil) in relation to the Coronavirus Job Retention Scheme (CJRS).

4. Income from charitable activities

	2020 £	2019 £
Gate receipts	88,934	192,500
Experience and event income	53,226	104,152
Other income	48,619	28,110
	<u>190,779</u>	<u>324,762</u>

All of the income received in both 2019 and 2020 was unrestricted funds.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

5. Raising Funds

	2020 £	2019 £
Fund raising	<u>12,992</u>	<u>20,083</u>

All of the expenditure in 2020 (2019: all) was charged to unrestricted funds.

6. Expenditure on charitable activities

	2020 £	2019 £
Bird expenses	45,402	41,550
Costs of Employment	186,930	173,764
Conservation expenses – staff costs	3,500	4,250
Rent	5,729	25,438
Rates and water	3,764	2,638
Light and heat	9,562	7,435
Insurance	9,342	9,324
Repairs and maintenance	20,127	16,616
Grounds & Gardens	6,345	5,983
Telephone and office costs	10,986	10,200
Subscriptions and donations	1,225	3,911
Cleaning	10,992	12,789
Motor and travel	4,602	7,666
Event & Course Expenses	4,224	9,405
Legal and professional	13	13
Bank and card charges	2,976	12,029
Governance costs	3,337	3,504
Depreciation	7,815	5,300
	<u>336,871</u>	<u>351,815</u>

Of the total expenditure above £297,503 (2019: £349,289) was from unrestricted funds and £39,368 (2019: £2,526) from restricted funds.

7. Net incoming resources

Net incoming resources for the year is stated after charging:

	2020 £	2019 £
Depreciation of fixed assets	7,815	5,300
Independent Examiner's fee	<u>3,350</u>	<u>3,333</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

8. Trustees' remuneration and expenses

During the year, 1 Trustee (2019: 1) received reimbursed expenses from the charity to the value of £142 (2019: £222). This amount was donated to back to the charity in full during the year. No Trustees have received any other remuneration or benefits from the Charity during the year (2019: none).

9. Trustees' insurance

In accordance with normal commercial practice, the Charity has purchased insurance to protect Trustees from claims arising from negligent acts, errors or omissions whilst on Charity business. The insurance provides up to £250,000 cover on any one claim and the cost for the year ended 31 December 2020 was £356 (2019: £356).

10. Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Wages and salaries	173,299	175,345
Redundancy payments	13,016	-
Other staff costs	4,115	2,669
	<u>190,430</u>	<u>178,014</u>

During the year, the charity made redundancy payments totalling £13,016 (2019 - £nil) in relation to 2 employees (2019 – none).

No employees received emoluments of more than £60,000 (2019: No employees) during the year.

The key management personnel of the Charity comprise the Director, the Curator and the Business Manager and the trustees. The total employee benefits of key management personnel of the Charity were £46,027 (2019: £56,595).

The average number of employees in the year, calculated on the basis of full-time equivalents, was as follows:

	2020 Number	2019 Number
Charitable activities:	<u>12</u>	<u>11</u>

11. Taxation

The Charity is a registered Charity and is therefore exempt from taxation.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

12. Tangible fixed assets

	Furniture and equipment £	Motor Vehicles £	Total £
Cost:			
At 1 January 2020	46,875	4,000	50,875
Additions	8,514	-	8,514
At 31 December 2020	<u>55,389</u>	<u>4,000</u>	<u>59,389</u>
Depreciation:			
At 1 January 2020	17,655	2,660	20,315
Charge for year	7,545	270	7,815
At 31 December 2020	<u>25,200</u>	<u>2,930</u>	<u>28,130</u>
Net Book Value:			
At 31 December 2020	<u>30,189</u>	<u>1,070</u>	<u>31,259</u>
At 31 December 2019	<u>29,220</u>	<u>1,340</u>	<u>30,560</u>

13. Current asset investments

	2020 £	2019 £
Unlisted other shares	<u>1</u>	<u>1</u>

Company

The wholly owned subsidiary, ICBP Trading Limited, is a company registered in England and Wales. It is used to operate the non-charitable activities of The International Centre for Birds of Prey.

ICBP Trading Limited has only one share of £1 in issue, which is held by The International Centre for Birds of Prey.

For the year ending 31 December 2020, the activities and results of ICBP Trading Limited were:

	2020 £	2019 £
Turnover	44,191	151,015
Other income	11,755	7,858
Cost of sales	(34,400)	(84,484)
Staff costs	(33,257)	(45,059)
Other charges	(14,134)	(30,182)
	<u> </u>	<u> </u>
Loss after tax	<u>(25,845)</u>	<u>(852)</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

At 31 December 2020, ICBP Trading Limited had the following assets and liabilities:

	2020 £	2019 £
Current assets	29,136	32,269
Creditors: Amounts due within one year	(46,938)	(24,224)
Accruals and deferred income	(665)	(667)
	<u>(18,467)</u>	<u>7,378</u>
Capital and reserves	<u>(18,467)</u>	<u>7,378</u>

	2020 £	2019 £
14. Stock		
Bird stocks	<u>21,300</u>	<u>26,450</u>

	2020 £	2019 £
15. Debtors		
Trade debtors	29,732	24,393
Other debtors	<u>43,953</u>	<u>20,318</u>
	<u>73,685</u>	<u>44,711</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	15,101	6,714
Deferred income *	-	6,059
Accruals	3,333	3,333
	<u>18,434</u>	<u>16,106</u>

* Deferred income relates to amounts received before the year-end, in relation to events held after the year-end. Movements in deferred income during the year are as follows:

	2020 £	2019 £
Deferred income brought forward	6,059	1,157
Amounts released in the year	(6,059)	(1,157)
Amounts deferred in the year	-	6,059
	<u>-</u>	<u>6,059</u>
Deferred income carried forward	<u>-</u>	<u>6,059</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2020 Total funds £	2019 Total Funds £
Tangible fixed assets	31,260	-	31,260	30,561
Current assets	301,119	3,083	304,202	326,270
Current liabilities	<u>(18,434)</u>	<u>-</u>	<u>(18,434)</u>	<u>(16,106)</u>
Total net assets	<u>313,945</u>	<u>3,083</u>	<u>317,028</u>	<u>340,725</u>

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

18. Analysis of Fund Movements

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
		£	£	£	£
Unrestricted funds	338,280	286,160	(310,495)	-	313,945
Restricted funds	<u>2,445</u>	<u>40,006</u>	<u>(39,368)</u>	<u>-</u>	<u>3,083</u>
Total funds	<u>340,725</u>	<u>326,166</u>	<u>(349,863)</u>	<u>-</u>	<u>317,028</u>

Unrestricted funding covers all funding that contributes to furthering the objectives of the Charity.

Restricted funds are made up as follows:

	Balance at 1 January 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2020
Restricted funds	£	£	£	£	£
National Birds of Prey Trust	2,445	-	-	-	2,445
Care of birds	-	10,000	(10,000)	-	-
Transport of birds to Balkans	-	5,649	(5,011)	-	638
CJRS income	<u>-</u>	<u>24,357</u>	<u>(24,357)</u>	<u>-</u>	<u>-</u>
Total funds	<u>2,445</u>	<u>40,006</u>	<u>(39,368)</u>	<u>-</u>	<u>3,083</u>

National Birds of Prey Trust: donated for rehabilitation aviary – unspent in the current year so carried forward to following year.

Care of birds: This is in relation to the care of birds by the charity. The full amount has been spent in the year on various bird expenses, such as food and veterinary costs.

Transport of birds to Balkans: This is in relation to birds that were transported to Green Balkans, Bulgaria, in order to return them to the wild. Part of the unspent amount will be used to pay remaining costs relating to this project, with the remaining amount to be spent on future Green Balkans projects.

CJRS income: This is income received by the charity in relation to the Coronavirus Job Retention Scheme (CJRS). The whole amount has been spent during the year to pay staff who were furloughed as a result of the COVID-19 pandemic.

The International Centre for Birds of Prey

Notes to the Financial Statements for the Year Ended 31 December 2020

19. Financial Commitments

As at 31 December 2020 the company has total commitments under non-cancellable operating leases as follows:

	31 December 2020	31 December 2019
	£	£
Land and buildings		
Amounts due within one year	25,000	25,000
Amounts due between two and five years	100,000	100,000
Amounts due after five years	727,083	752,083
	<u>852,083</u>	<u>877,083</u>
	31 December 2020	31 December 2019
	£	£
Other commitments		
Amounts due within one year	6,368	3,925
Amounts due between two and five years	8,331	2,960
Amounts due after five years	-	-
	<u>14,699</u>	<u>6,885</u>

20. Related Party Transactions

During the year the International Centre for Birds of Prey employed Ms J Parry-Jones as the Director of the charity and paid gross remuneration of £16,230 (2019: £20,000). In addition, the charity paid Ms J Parry-Jones rent of £6,250 (2019: £25,000) and reimbursed expenses of £nil (2019: £nil).

During the year, 1 Trustee (2019: 1) received reimbursed travel expenses from the charity to the value of £142 (2019: £222). This amount was donated to back to the charity in full during the year. No Trustees have received any other remuneration or benefits from the Charity during the year (2019: none).

During the year, the charity received income of £1,075 (2019 - £nil) relating to an event held at the Centre for the benefit of the staff of Withers Fruit Farm Limited, a company of which Trustee, George William Leeds, is a director.