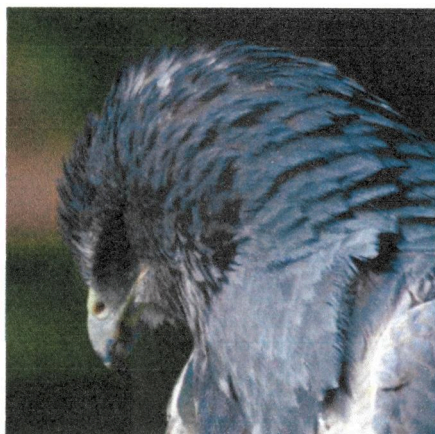


**Company registration number: 09314933**

**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 Joliffe
Trustees	Mr C Martell (Chair) Dr A F Glasier Ms A E Joliffe 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 55<sup>th</sup> 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 Trustees 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 13<sup>th</sup>, 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)

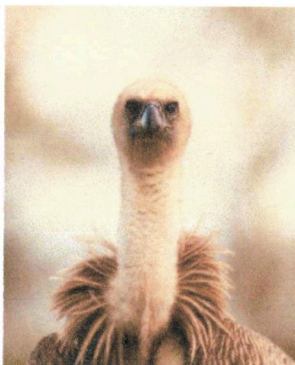
We did manage to run the international Incubation course and the two Americans who come over to help us run it just managed to get back to the US before all hell let loose. Then all the French parties started to cancel by the end of February, as did other bookings. We closed on March 18<sup>th</sup> and the country locked down on March 23<sup>rd</sup>. All the staff bar Leah, Holly, Adam and myself left on the 20<sup>th</sup>. With Karen and Emma working from home and the rest put on Furlough on the 22<sup>nd</sup>, 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 is not only insane and immoral, but totally unworkable. No zoo could afford to keep going until there was nothing left but 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 12<sup>th</sup> 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

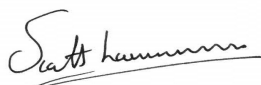
The Company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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 £
<b>Income and Endowments from:</b>				
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
<b>Expenditure on:</b>				
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

		2020	2019
	Notes	£	£
<b>Fixed Assets</b>			
Tangible Assets	12	31,259	30,560
Investments	13	<u>1</u>	<u>1</u>
		31,260	30,561
<b>Current Assets</b>			
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
<b>Creditors: Amounts falling due within one year</b>	16	<u>(18,434)</u>	<u>(16,106)</u>
<b>Net Current Assets</b>		<u>285,768</u>	<u>310,164</u>
<b>Net Assets</b>	17	<u>317,028</u>	<u>340,725</u>
<b>Funds of the Charity</b>			
Restricted funds	18	3,083	2,445
Unrestricted funds	18	<u>313,945</u>	<u>338,280</u>
<b>Total funds</b>		<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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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	<u>48,619</u>	<u>28,110</u>
	<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	<u>7,815</u>	<u>5,300</u>
	<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

	<b>Furniture and equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>Cost:</b>			
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>
<b>Depreciation:</b>			
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>
<b>Net Book Value:</b>			
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

	<b>2020 £</b>	<b>2019 £</b>
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:

	<b>2020 £</b>	<b>2019 £</b>
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>(25,845)</u>	<u>(852)</u>
Loss after tax		



# 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>

### 14. Stock

	2020 £	2019 £
Bird stocks	<u>21,300</u>	<u>26,450</u>

### 15. Debtors

	2020 £	2019 £
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
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
	£	£	£	£	£
<b>Restricted funds</b>					
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 £
<b>Land and buildings</b>		
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 £
<b>Other commitments</b>		
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.