

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

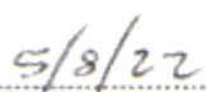
Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

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	17,352	12,992

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
	359,000	336,871

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	3,450	3,350

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	1,212	4,115
	<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 Number	2020 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	-
	<u>13,475</u>	<u>-</u>
Deferred income carried forward	13,475	-

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	(31,318)	-	(31,318)	(18,434)
	<u>329,356</u>	<u>81,283</u>	<u>410,639</u>	<u>317,028</u>
Total net assets				

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.