

Company registration number: 09314933

Charity registration number: 1159749



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

Annual Report and Financial Statements

For the Year ended 31 December 2022

The International Centre for Birds of Prey

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The International Centre for Birds of Prey

Administrative Information

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

The Charity is incorporated in England and Wales.

The International Centre for Birds of Prey

Trustees' Report

CHAIRMAN'S REPORT 2022

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

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

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

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

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

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

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

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

We look forward to many more years of the ICBP.

Richard Kerr-Wilson, FRCS(Ed), FRCOG

The International Centre for Birds of Prey

Trustees' Report (continued)

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

OBJECTIVES AND ACTIVITIES

OBJECTS AND AIMS

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

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

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

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

INTRODUCTION AND HISTORY

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

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

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

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

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

OBJECTIVES, STRATEGIES AND ACTIVITIES

EDUCATION

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

The International Centre for Birds of Prey

CONSERVATION BREEDING

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

RESEARCH

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

INTERNATIONAL PROGRAMMES

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

PUBLIC BENEFIT

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

NATURE OF GOVERNING DOCUMENT

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

RECRUITMENT AND APPOINTMENT OF TRUSTEES

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

INDUCTION AND TRAINING OF TRUSTEES

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

ORGANISATIONAL STRUCTURE

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

PRINCIPAL RISKS AND UNCERTAINTIES

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

The International Centre for Birds of Prey

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR - CEO



One of the male Hen Harriers settled in the new aviary

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

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

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

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

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

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

The International Centre for Birds of Prey

ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR – CEO (continued)

STAFF

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

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

THE COLLECTION



Our Palmnut Vulture in her new home

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

The International Centre for Birds of Prey



Young Hen Harriers being brood managed

COURSES

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

FUNDING/STRATEGY

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

CONSERVATION WORK

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

The International Centre for Birds of Prey



The 1080 grasses all planted in the aviaries

CONSERVATION WORK (continued)

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

The International Centre for Birds of Prey



View of the inside of the new aviaries

VOLUNTEERS

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

HOSPITAL

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

EDUCATION

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

The International Centre for Birds of Prey

AND FINALLY

What to say finally for this year of 2022?

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

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



Jemima Parry-Jones MBE CEO

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

The International Centre for Birds of Prey

FINANCIAL REVIEW AND OTHER MATTERS

FINANCIAL REVIEW

The attached financial statements have been prepared to comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

FINANCE COST AND FUNDING

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

RESERVES POLICY

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

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

PAY POLICY FOR KEY MANAGEMENT PERSONNEL

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

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

GOING CONCERN

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

The International Centre for Birds of Prey

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The Trustees have overall responsibility for ensuring that the company has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for the taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT AS TO THE DISCLOSURE TO OUR AUDITORS

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

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


INDEPENDENT AUDITORS

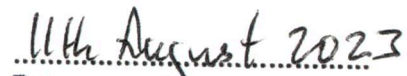
Having been appointed on 18 January 2018, the Trustees recommend that Hazlewoods LLP remain in office until further notice.

SMALL COMPANY EXEMPTIONS

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

By order of the Trustees


.....
Dr Richard Kerr Wilson


.....
Date

The International Centre for Birds of Prey

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

For the year ended 31 December 2022

Opinion

We have audited the financial statements of The International Centre for Birds of Prey for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Charitable Company Balance Sheet, the Statement of Cash Flows and the Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charitable Company's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The International Centre for Birds of Prey

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

For the year ended 31 December 2022

Other information

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

- the Charitable Company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements and the Trustees' Annual Report in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report.

The International Centre for Birds of Prey

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

The International Centre for Birds of Prey

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

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

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

11/09/2023
.....
Date

For and on behalf of Hazlewoods LLP, Statutory Auditor

The International Centre for Birds of Prey

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

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

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

The International Centre for Birds of Prey

(Registration number: 09314933)

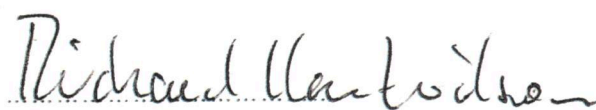
Balance Sheet as at 31 December 2022

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

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

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

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



Dr Richard Kerr Wilson

Chair of Trustees

The International Centre for Birds of Prey

Statement of Cashflows for the Year Ended 31 December 2022

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

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

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

B. ANALYSIS OF CASH AND CASH EQUIVALENTS

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

The International Centre for Birds of Prey

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

1. Company Limited by Guarantee

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

2. Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

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

Going concern

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

Exemption from preparing a cash flow statement

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

Income and endowments

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

Donations and legacies

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

Government grants

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

The International Centre for Birds of Prey

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

Expenditure

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

Charitable activities

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

Fund Accounting

Funds held by the Charity are either:-

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

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

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

The International Centre for Birds of Prey

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

Investments

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

Stock

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Investments

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

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

Financial instruments

Classification

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

The International Centre for Birds of Prey

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

Recognition and measurement

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

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

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

3. Income from donations and legacies

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

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

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

4. Income from charitable activities

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

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

The International Centre for Birds of Prey

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

5. Raising Funds

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

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

6. Expenditure on charitable activities

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

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

7. Net incoming resources

Net incoming resources for the year is stated after charging:

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

The International Centre for Birds of Prey

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

8. Trustees' remuneration and expenses

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

9. Trustees' insurance

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

10. Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

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

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

11. Taxation

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

The International Centre for Birds of Prey

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

12. Tangible fixed assets

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

13. Current asset investments

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

Company

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

14. Stock

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

15. Debtors

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

The International Centre for Birds of Prey

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

16. Creditors: amounts falling due within one year

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

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

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

17. Analysis of net assets between funds

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

The International Centre for Birds of Prey

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

18. Analysis of Fund Movements

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

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

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

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

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

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

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

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

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

The International Centre for Birds of Prey

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

19. Financial Commitments

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

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

20. Related Party Transactions

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

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