

**Company registration number: 09314933**

**Charity registration number: 1159749**



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

**Annual Report and Financial Statements**

**For the Year ended 31 December 2024**

**The International Centre for Birds of Prey**

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## The International Centre for Birds of Prey

### Administrative Information

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

The Charity is incorporated in England and Wales.

## The International Centre for Birds of Prey

### Trustees' Report

#### CHAIRMAN'S REPORT 2024

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

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

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

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

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

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

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

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

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

## **The International Centre for Birds of Prey**

### **Trustees' Report (continued)**

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

#### **OBJECTIVES AND ACTIVITIES**

##### **OBJECTS AND AIMS**

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

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

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

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

#### **INTRODUCTION AND HISTORY**

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

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

#### **CONSERVATION BREEDING**

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

#### **RESEARCH**

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

#### **INTERNATIONAL PROGRAMMES**

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

## **The International Centre for Birds of Prey**

### **Trustees' Report (continued)**

#### **PUBLIC BENEFIT**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **NATURE OF GOVERNING DOCUMENT**

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

##### **RECRUITMENT AND APPOINTMENT OF TRUSTEES**

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

##### **INDUCTION AND TRAINING OF TRUSTEES**

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

##### **ORGANISATIONAL STRUCTURE**

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

##### **PRINCIPAL RISKS AND UNCERTAINTIES**

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

##### **ACHIEVEMENTS AND PERFORMANCE DURING THE YEAR**

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



##### **STAFF**

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

## **The International Centre for Birds of Prey**

### **Trustees' Report (continued)**

#### **THE COLLECTION**

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

#### **COURSES AND MEETINGS**

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

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

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

#### **COMMUNICATIONS**

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

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

#### **CONSERVATION WORK**

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

#### **BROOD MANAGEMENT OF HEN HARRIERS IN THE NORTH OF ENGLAND**

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

#### **THE SOUTHERN RELEASE**

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

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

## The International Centre for Birds of Prey

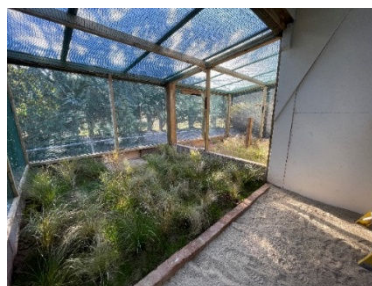
### Trustees' Report (continued)



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

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

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



### LONG-EARED OWLS

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

### VOLUNTEERS

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

### FUNDING AND STRATEGY

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

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



## The International Centre for Birds of Prey

### Trustees' Report (continued)

#### GRANTS



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

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

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

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

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

As EO Wilson said:

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



# **The International Centre for Birds of Prey**

## **Trustees' Report (continued)**

### **FINANCIAL REVIEW AND OTHER MATTERS**

#### **FINANCIAL REVIEW**

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

#### **FINANCE COST AND FUNDING**

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

#### **RESERVES POLICY**

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

#### **PAY POLICY FOR KEY MANAGEMENT PERSONNEL**

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

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

#### **GOING CONCERN**

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

**The International Centre for Birds of Prey**

**Trustees’ Report (continued)**

**STATEMENT OF TRUSTEES’ RESPONSIBILITIES**

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

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

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

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

**SMALL COMPANY EXEMPTIONS**

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

By order of the Trustees

<i>Richard Kerr Wilson</i>	14/8/2025
.....	.....
<b>Dr Richard Kerr-Wilson FRCS(Ed), FRCOG</b>	<b>Date</b>

## The International Centre for Birds of Prey

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

#### For the year ended 31 December 2024

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

#### Respective responsibilities of Trustees and Examiner

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

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

#### Independent Examiner's statement

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the financial statements do not accord with such records; or
- the financial statements do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Scott Lawrence*

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

14/8/2025

.....  
**Date**

## The International Centre for Birds of Prey

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

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	803	-	803
Charitable activities	4	15,791	50,000	65,791
Interest receivable		3,017	-	3,017
		<u>19,611</u>	<u>50,000</u>	<u>69,611</u>
<b>Total Income</b>				
<b>Expenditure on:</b>				
Raising funds	5	(60)	-	(60)
Charitable activities	6	(94,017)	(152,201)	(246,218)
		<u>(94,077)</u>	<u>(152,201)</u>	<u>(246,278)</u>
<b>Total Expenditure</b>				
Net movement in funds		<u>(74,466)</u>	<u>(102,201)</u>	<u>(176,667)</u>
<b>Total funds brought forward</b>				
		<u>996,981</u>	<u>211,793</u>	<u>1,208,774</u>
<b>Total funds carried forward</b>				
		<u>922,515</u>	<u>109,592</u>	<u>1,032,107</u>

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

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

The International Centre for Birds of Prey

(Registration number: 09314933)

Balance Sheet as at 31 December 2024

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

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of financial statements.

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

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

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

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

# **The International Centre for Birds of Prey**

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

### **1. Company Limited by Guarantee**

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

### **2. Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

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

#### **Basis of preparation**

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

#### **Going concern**

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

#### **Income and endowments**

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

#### **Donations and legacies**

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

#### **Government grants**

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

## The International Centre for Birds of Prey

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

#### Expenditure

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

#### Charitable activities

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

#### Fund Accounting

Funds held by the Charity are either:-

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

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

#### Governance costs

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

#### Taxation

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

#### Tangible fixed assets

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

#### Depreciation and amortisation

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

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



## **The International Centre for Birds of Prey**

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

#### **Investments**

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

#### **Stock**

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

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

#### **Trade creditors**

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

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

#### **Financial instruments**

##### **Classification**

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

## The International Centre for Birds of Prey

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

#### Recognition and measurement

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

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

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

#### 3. Income from donations and legacies

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

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

#### 4. Income from charitable activities

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

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

# The International Centre for Birds of Prey

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

### 5. Raising Funds

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

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

### 6. Expenditure on charitable activities

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

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

### 7. Net incoming resources

Net incoming resources for the year is stated after charging:

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

**The International Centre for Birds of Prey**

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

**8. Trustees’ remuneration and expenses**

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

**9. Trustees’ insurance**

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

**10. Staff costs**

The aggregate payroll costs were as follows:

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

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

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

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

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

**11. Taxation**

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

## The International Centre for Birds of Prey

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

#### 12. Tangible fixed assets

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

#### 13. Debtors

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

#### 14. Creditors: amounts falling due within one year

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

#### 15. Analysis of net assets between funds

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

## The International Centre for Birds of Prey

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

#### 16. Analysis of Fund Movements

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

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

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

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

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

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

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

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

## The International Centre for Birds of Prey

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

#### 17. Financial Commitments

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

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

#### 18. Related Party Transactions

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

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

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