

THE WORLD PHEASANT ASSOCIATION

CHARITY NUMBER 1181022



**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING 30 APRIL 2023**

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LEGAL AND ADMINISTRATIVE INFORMATION

Name of Charity	The World Pheasant Association
Registered Charity No	1181022
Trustees	Jo Gregson (Chair) Ian Clark Geoffrey Davison Laura Gardner Nigel Hester Paul North James Pfarr Susie Walker-Munro Edward Godwin William Wilson David White David Field Sarah Katherine Patterson Clayton Leonard Botkin Jonathan Pointer Rik IIs Eddy Dams Simon Bruslund
Administrator	Barbara Ingman
Registered Office	62 Beach Road, North Shields Tyne and Wear, NE30 2QT.
Independent Examiner	Richard Alsept, 16 Burlington Terrace, Cardiff, CF5 1GG
Bankers	Unity Trust Bank, Nine Brindleyplace, Birmingham

TRUSTEES REPORT FOR THE YEAR ENDING 30 APRIL 2023

Structure

At the Annual General Meeting of The World Pheasant Association (charity number 271203) held on 8 September 2018, members passed a resolution to create a new Charitable Incorporated Organisation (CIO), close the existing charity in due course, and to pass all assets and liabilities to the new CIO. These changes were approved by the Charity Commission and the new CIO registered on 6 December 2018, with charity number 1181022. The CIO has identical objects to the existing charity.

The CIO received all assets transferred from the unincorporated charity, The World Pheasant Association (charity number 271203), on 1 May 2019.

Governance and management

There must be at least six charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee. The maximum number of charity trustees is 20. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.

The Chairman of the Conservation Breeding Action Group shall automatically, by virtue of holding that office ("ex officio"), be a charity trustee.

At the first annual general meeting of the members of the CIO all the elected charity trustees shall retire from office. At every subsequent annual general meeting of the members of the CIO, one-third of the elected charity trustees shall retire from office. If the number of elected charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office, but if there is only one charity trustee, he or she shall retire. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any trustees were last appointed or reappointed on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot;

The vacancies so arising may be filled by the decision of the members at the annual general meeting. Any vacancies not filled at the annual general meeting may be filled by the members or the charity trustees may at any time decide to appoint a new charity trustee.

The Board of Trustees meets three times a year to make strategic and operational decisions. A part-time administrator supports the Board of Trustees and the wider membership and runs the charity on a day-to-day basis.

Objectives and activities

The objects of the CIO are for the benefit of the public:

- a) to promote the conservation of those species of pheasant and related species (the Galliformes) which are rare or in danger of extinction;
- b) to advance the education of the public in the knowledge of such species; and
- c) to conduct study and research into the above species, and to publish the results of all such research.

During the year the Association continued with all its objectives through education, conservation and research.

The Trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Achievements and performance

Through the year work continued on international conservation work and providing support and advice to members and Chapters.

Pipar, Nepal

The Himalayas are home to WPA's longest running project, a community-based conservation program in the Annapurna region of Nepal. Since 1979, WPA has been monitoring Pipar's forests and Galliformes, and providing support for villages and schools in the surrounding area.

Countrywide Survey of Swamp Francolin *Ortygornis gularis* in Nepal

Swamp Francolin was once thought to be present throughout the Nepal lowlands, but now it is restricted to Shuklaphanta National Park and Koshi Tappu Wildlife Reserve, where it is a local resident. The project aims to estimate the population status of Swamp Francolin, to lay out the distribution map of Swamp Francolin and to identify the existing threats to Swamp Francolin conservation in Nepal.

Recovering the Maleo in the Field and in the Community

The overall objectives of this project are to continue existing efforts of the Alliance for Tompotika Conservation, Sulawesi (ALTO). ALTO aims to facilitate increases in maleo populations in the wild, and to continue outreach that builds popular understanding and support for maleo conservation. They aim to protect maleo nesting grounds and assess potential for new maleo conservation projects as well as arranging school programs, field trips, festivals and world maleo day.

Vietnamese Pheasant Reintroduction Program

WPA is represented on the Vietnam Pheasant Species Recovery Team co-ordinated by VietNature in Vietnam. Some funding has now been sent to support the captive breeding and reintroduction programme. The birds will be bred and reared in captivity in Vietnam for several generations until they are suitable for reintroduction.

Black-necked Pheasant in Nestos, Greece

An action plan to conserve the last remaining population of pure-bred wild pheasants in Europe. WPA is working with the Game and Wildlife Conservation Trust UK to support KOMATH, based in Greece, to raise the profile of its conservation work and support field-based work.

Globally threatened pheasants in Machiara National Park, Azad Kashmir, Pakistan

Machiara national park is one of the most important sites for threatened pheasants like Cheer Pheasant *Catreus wallichii*, Western Tragopan *Tragopan melanocephalus* and other Himalayan pheasants. This project monitors changes in pheasant population densities, habitat use and levels of disturbance in the park area. It aims to find new monitoring sites and identify potential threats to the globally threatened pheasants in this Important Bird and Biodiversity Area (IBA). Other aims include Conservation capacity building of the park staff, conservation education and awareness of pheasants in the surrounding communities. The outcomes include providing undisturbed protected land to the breeding pheasants which will increase their chances of surviving and provide a better picture of the population trends of pheasants necessary to measure impacts of conservation intervention.

Assessing Cheer Pheasants (*Catreus wallichii*) population, distribution, and habitat in Districts Torgar and Mansehra, Khyber Pakhtunkhwa, Pakistan

The project will determine the population status and distribution of Cheer Pheasant in Oghi and Torgah Districts, KPK 2 and assess the major threats associated to the species in the area. In additions it will enhance awareness amongst local communities regarding the

ecological significance of pheasants and develop a long term conservation action plan for Cheer Pheasants in this area.

Breeding aviaries for Malay Crestless Fireback at Prigen Conservation Breeding Ark, Java

The long-term objective of the project is to set up a viable captive population of Malay Crestless Fireback pheasants (*Lophura erythrophthalma*). No active capture of founder stock will be pursued, but rather founder animals will arrive because of confiscation or as rescue in cooperation with the authorities from existing private holders.

Grouse Conference

A conference in May 2023 aimed to encourage projects to try and reverse the current rapid decline in Capercaillie, Ptarmigan, Black and Red Grouse and present the latest research and advice relevant to their conservation. A wide-ranging programme highlighted the pressures on Scotland's grouse species, not least climate change, disease, disturbance, failure to agree on the way forward among 'stakeholders', emerging land management regimes such as 'green washing' and carbon offsetting, extensive afforestation, and political change and its unintended consequences impacting on conservation effort.

8th International Galliformes Symposium

Eminent research scientists will present papers at a symposium on the conservation and sustainable management of all species of Galliformes, with a special emphasis on threatened species and their habitats, at Taman Safari, Prigen, East Java from 9 -13 October 2023. The objective is to hold a major gathering of all those with an interest in Galliformes and the conservation of these birds and their habitats.

Conservation Breeding Advisory Group (CBAG)

The group meets annually in February and informally at other WPA events.

Membership

Publicity through social media now helps to advertise the charity and strengthen our membership ensuring the Charity continues. Members receive a Newsletter three times a year and a network of expert support is offered to breeders across the world. There are two meetings annually. The members' area of the website gives access to all WPA publications. The website gives information about our projects and encourages new members.

Development of chapters

WPA is already affiliated to several countries. These affiliations with overseas organisations help to promote the conservation of Galliformes which are rare or in danger of extinction and make more opportunities for study and research. Communication with other European countries is already in place to encourage other countries to become affiliated with WPA. Through the year work continued on international conservation work and providing support and advice to members and Chapters.

Financial review

Total income for the year increased slightly to £160,190 (2022: £147,135). Income from trading activities and events totalled £85,068 (2022: £94,745), which included from membership subscriptions of £8,696. Income in the year relating to the Symposium was £34,930. Expenditure for the year was £145,018 (2022: £115,735). The main reason for this increase in expenditure was the increase in project and conservation related expenditure, including Symposium costs of £24,243 and conservation project expenditure of £16,806.

Overall, there was a small surplus for the year on activities of £11,451 (2022: £35,186). This meant that at the end of the year, total charitable reserves were £224,865. Of this amount, £79,910 was allocated to specific restricted projects, leaving £144,955 in the general reserve.

The charity continued to invest with the M&G Charifund, and 30th April 2023 reserves of £167,104 were invested with that fund.

Financial policies

The Trustees have reviewed the Association's policies to ensure that they are appropriate to its objectives and requirements. Policies include:

General or unrestricted reserves These are needed to cover day-to-day activities and to ensure liabilities, particularly to staff, can be met in the eventuality of an unexpected downturn in income. Trustees agreed to keep two years' worth of expenditure, approximately £80,000, as a general reserve. The present level exceeds this target and Trustees have therefore committed the balance of reserves to conservation work on target species over the next year.

Restricted reserves These are sums donated to the Association for specific purposes within the wider objectives of the Association. The restricted reserves are separately accounted for, and in most cases held with the Association's cash resources for the relatively short period pending the start of the specific project for which they were raised. The Jimmy Roberts Memorial Fund has longer term objectives, and its assets are kept separate from the Association's unrestricted assets. A negative restricted reserve can arise temporarily when the Association has spent funds which can reasonably be expected to be recovered from a third party, but the funds have not become receivable at the accounting date.

Investments The Association's liabilities and commitments are generally of a short term nature, and the Trustees consider cash to be the most appropriate investment. Longer term reserves have been invested in M&G Charifund with the objective of obtaining better returns.

Risks

The Association carries insurance against normal risks. In addition, it has in place contingency plans in the event of the loss of its database and financial records. Risks and their management have recently been reviewed to ensure they are minimized, wherever they may arise. The charity has felt the impact of the Covid-19 pandemic in two main ways. First, our spring 2020 charity fundraising events were cancelled. These shoots are a major source of income for our charitable activities and overseas conservation projects. Second, our investments have fluctuated in value. However, income and reserves remain sufficient to meet all existing project funding commitments and day-to-day running costs for the next two years. Other than reducing discretionary spending to match fundraising income, no other changes are thought necessary at this time.

Trustees Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of the affairs of the charity and of its financial activities for that year, together with its assets and liabilities at the end of the year, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate SORP on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and enable them to ensure that the financial statements comply with the applicable Accounting Standards and Statements of Recommended Practice, and the regulations made under the Charities Act 2011. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 9th September 2023 and signed on its behalf by:

A handwritten signature in dark ink, consisting of a series of loops and a long horizontal stroke, representing the name Jo Gregson.

Jo Gregson
Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE WORLD PHEASANT ASSOCIATION**

I report on the accounts of the charity for the year ended 30 April 2023, which are set out on pages 9 to 17.

Respective responsibilities and basis of report

The trustees are responsible for the preparation of the accounts.

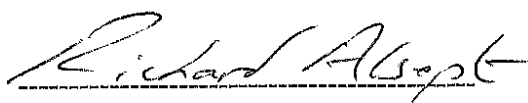
Having satisfied myself that the accounts of the charity are not required to be audited, and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination 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 matters have come to my attention in connection with my examination giving me cause to believe:

- (1) accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 130 of the 2011 Act other than the requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an Independent Examination; and
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (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 accounts to be reached.



Richard Alsept, ACA
16 Burlington Terrace, Cardiff, CF5 1GG

9th September 2023

**The World Pheasant Association
Statement of Financial Activities
for the year ending 30 April 2023**

	Notes	Restricted £	Unrestricted £	TOTAL 2023 £	TOTAL 2022 £
Income and endowments from:					
Donations	2	17,490	14,276	31,766	33,948
Symposium	2	34,930	-	34,930	12,706
Trading activities	3	-	85,068	85,068	94,745
Investment income	4	885	7,541	8,426	5,736
Total		53,305	106,885	160,190	147,135
Expenditure on:					
Raising funds		-	30,095	30,095	29,900
Charitable activities	5 & 6	36,087	78,836	114,923	85,835
Total		36,087	108,931	145,018	115,735
Net income		17,218	(2,046)	15,172	31,400
Transfers between funds		-	-	-	-
Gains/(losses) on revaluation of investments	7	(694)	(3,027)	(3,721)	3,786
Net movement in funds		16,524	(5,073)	11,451	35,186
Reconciliation of funds					
Fund balances brought forward		63,386	150,028	213,414	178,228
Fund balances carried forward		79,910	144,955	224,865	213,414

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

**The World Pheasant Association
Balance Sheet
as at 30 April 2023**

	Notes	2023 £	2022 £
Fixed Assets			
Investments	7	167,104	120,825
Total fixed assets		<u>167,104</u>	<u>120,825</u>
Current Assets			
Stocks	8	250	250
Debtors	9	4,297	307
Cash at bank and in hand		<u>53,785</u>	<u>92,452</u>
Total current assets		<u>58,332</u>	<u>93,009</u>
Creditors: Amounts falling due within one year			
Creditors	10	<u>571</u>	<u>420</u>
Net Current Assets		<u>57,761</u>	<u>92,589</u>
Total Assets less Current Liabilities		<u>224,865</u>	<u>213,414</u>
Net Assets		<u>224,865</u>	<u>213,414</u>
Funds	11,12		
Restricted Funds		79,910	63,386
Unrestricted Funds		<u>144,955</u>	<u>150,028</u>
Total charity funds		<u>224,865</u>	<u>213,414</u>

The notes on pages 12 to 17 form part of these accounts.

Approved by the Board on 9th September 2023 and signed on its behalf by:

.....
Jo Gregson
Chair

**The World Pheasant Association
Statement of Cash Flows
for the year ending 30 April 2023**

	Note	2023 £	2022 £
Cash generated by operating activities	13	2,907	5,580
Cash flows from investing activities			
Interest income		8,426	5,736
Cash generated by investing activities		8,426	5,736
Fixed asset investment		<u>(50,000)</u>	<u>-</u>
(Decrease)/increase in cash		(38,667)	11,316
Cash and cash equivalents at the beginning of the year		92,452	81,136
Total cash and cash equivalents at the end of the year		<u>53,785</u>	<u>92,452</u>

Notes to the accounts

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1. Basis of preparation

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

The World Pheasant Association 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 note(s).

1.2 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.

1.3 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.4 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust. The following restricted funds are in operation:

Restricted Funds

Jimmy Roberts Memorial Fund is established to support conservation and development work in the Pipar area of Nepal.

Conservation Breeding Advisory Group Fund is made up of funds which are earmarked for conservation breeding research and activities.

All other restricted funds are to manage donations and grants for conservation projects on a particular Galliform species or in a defined geographical area.

1.5 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Tangible fixed assets

Fixed assets are capitalised, at cost where the purchase price exceeds £500.

Depreciation on fixed assets is provided at rates estimated to write off the cost or revalued amounts, less estimated residual value, of cash asset over its expected useful life as follows:

Office Equipment	50% straight line
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1.7 Stock

Stock is valued at the lower of cost and net realisable value.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2. Income from donations

	2023 £	2022 £
Gifts and donations	31,766	33,948
Symposium (restricted)	34,930	12,706
	<u>66,696</u>	<u>46,654</u>

The income from Gift donations was £31,766 (2022: £33,948) of which £14,276 was unrestricted (2022: £28,101) and £17,490 restricted (2022: £5,847).

Income from Gifts includes Gift Aid received of £897. Symposium income includes Gift Aid received of £255.

The Charity benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

3. Income from trading activities

	2023	2022
	£	£
Fundraising events	70,396	72,833
Sale of books	4,819	7,013
Other income	1,157	1,557
Membership subscriptions	8,696	13,342
	<u>85,068</u>	<u>94,745</u>

All income from trading activities was for unrestricted purposes.
Membership subscription income includes Gift Aid received of £983.

4. Investment income

All of the Charity's investment income of £8,426 (2022: £5,736) arises from money held in interest bearing deposit accounts and Charities Common Investment Funds.

5. Governance costs

	2023	2022
	£	£
Trustee expenses	1,249	286
Independent examination fee	620	620
	<u>1,869</u>	<u>906</u>

The independent examiner's cost for reporting on the accounts is £620 (2022 – £620).

6. Analysis of staff costs and trustee remuneration and expenses

The charity employed one part time employee throughout the year.

	2023	2022
	£	£
Staff costs were:		
Gross wages, salaries and benefits in kind	21,767	21,340
Employer's National Insurance	-	-
	<u>21,767</u>	<u>21,340</u>

One Trustee, J. Gregson, was paid £10,200 (2022 – £9,067) to provide consultancy and project management services for the Charity during the year. No other pecuniary reward or benefit was received from the Association by any Trustee in respect of the year ended 30th April 2023 other than reimbursement of agreed and approved expenses incurred wholly, exclusively and necessarily for the benefit of the Association. Such expenses, amounting to £1,249, were reimbursed in the year ended 30th April 2023 to one Trustee (2022 – £286 to two

Trustees). None of the Trustees who served during the years ended 30th April 2023 and 2022 were involved in any transaction in the name or on behalf of the Association in which any Trustee or person connected with any Trustee had a material interest.

7. Investments

	2023 £	2022 £
Quoted Investments, at cost		
M&G Securities Charifund Income Fund	167,104	112,667
	<hr/>	<hr/>
Market value of Investments		
Brought forward	120,825	117,039
Investments made during the year	50,000	-
	<hr/>	<hr/>
Unrealised gain/(loss) in the year	(3,721)	3,786
	<hr/>	<hr/>
Market value at 30 April	167,104	120,825
	<hr/>	<hr/>

Included in Investments are M&G Charifund securities costing £10,000 with a market value of £16,051 (2022 - £16,745) forming part of the assets of the Jimmy Roberts Memorial Fund.

8. Stock

	2023 £	2022 £
Stock	250	250
	<hr/>	<hr/>

9. Debtors

	2023 £	2022 £
Trade debtors	4,297	307
	<hr/>	<hr/>
	4,297	307
	<hr/>	<hr/>

10. Creditors due within one year

	2023 £	2022 £
Trade creditors	151	-
Accrued expenses	420	420
Income received in advance	-	-
	<hr/>	<hr/>
	571	420
	<hr/>	<hr/>

11. Analysis of movements of funds

	Balance brought forward £	Incoming resources £	Resources expended £	Transfers £	(Loss) on investments £	Funds carried forward £
Restricted Funds						
Jimmy Roberts	19,039	3,285	(6,230)	-	(694)	15,400
CBAG Projects	5,761	90	-	-	-	5,851
Capercaillie	1,190	5,000	(5,000)	-	-	1,190
Black Grouse	5,605	-	-	-	-	5,605
Edwards' Pheasant	14,738	-	-	-	-	14,738
Nagaland	2,000	-	-	-	-	2,000
Black Necked Pheasant	2,000	-	(267)	-	-	1,733
Symposium	12,706	34,930	(24,243)	-	-	23,393
Carolinas/Virginia Pheasant	347	-	(347)	-	-	-
Grouse Conference	-	10,000	-	-	-	10,000
Total Restricted	63,386	53,305	(36,087)	-	(694)	79,910
Unrestricted funds						
WPA	150,028	106,885	(108,931)	-	(3,027)	144,955
Total	213,414	160,190	(145,018)	-	(3,721)	224,865

12. Analysis of consolidated net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fixed asset investments	151,053	16,051	167,104
Other net assets	(6,098)	63,859	57,761
Total	144,955	63,386	224,865

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net movement in funds	11,451	35,186
Deduct interest income shown in investing activities	(8,426)	(5,736)
Decrease (increase) in investment value	3,721	(3,786)
Decrease (increase) in debtors	(3,990)	(120)
Increase (decrease) in creditors	151	(19,964)
Net cash generated by operating activities	2,907	5,580