

CONSERVATION WITHOUT BORDERS

England & Wales - Charity number 1186094

Details

Status Registered

Legal form CIO

Registered 2019-11-01

Register [View on the Charity Commission register](#)

Contact

Address Swan Landing
11 The Square
Chagford
Newton Abbot
TQ13 8AA

Phone 07534698525

Email sacha@conservation-without-borders.org

Website www.conservation~without~borders.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN PARTICULAR BUT NOT EXCLUSIVELY BY:A) CONSERVING MIGRATORY BIRDS AND OTHER ANIMALS AND THE HABITATS ON WHICH THEY DEPEND;B) ADVANCING THE EDUCATION OF THE PUBLIC IN THE CONSERVATION AND PROTECTION OF MIGRATORY BIRDS AND ANIMALS AND THE NATURAL ENVIRONMENT MORE GENERALLY;C) CONDUCTING RESEARCH ON MIGRATORY BIRDS AND ANIMALS AND THE HABITATS THAT FALL WITHIN THEIR MIGRATION ROUTES.AND, IN FURTHERANCE OF THAT PURPOSE, TO RAISE AWARENESS AND UNDERSTANDING AND TO PROVIDE INFORMATION ON SUCH MATTERS.

Activities: The conservation, protection and improvement of the physical and natural environment in particular but not exclusively by conducting research into and conserving migratory birds, other animals and the habitats on which they depend.To educate and raise public wareness and understanding and to provide information on such matters.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Environment/conservation/heritage
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Belgium
- France
- Guernsey
- Guinea-bissau
- Jersey
- Mauritania
- Morocco
- Scotland
- Senegal
- Spain
- The Gambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-
2023-12-31	£33,887	£145,971		-
2022-12-31	£106,662	£302,165		-
2021-12-31	£557,800	£235,556	£355,595	3
2020-12-31	£46,199	£12,848		-

Trustees

Name	Role	Appointed
Jackie Pedersen		2024-03-22
Jane Waghorn		2022-03-30

CONSERVATION WITHOUT BORDERS

England & Wales - Charity number 1186094

Accounts

CONSERVATION WITHOUT BORDERS



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Unaudited

Trustees' report and financial statements

For the year ended 31 December 2023

Charity number: 1186094

Conservation Without Borders

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Conservation Without Borders

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 December 2023

Trustees Teresa Bowers (resigned 15 March 2024)
Nick Barter (resigned 15 March 2024)
Dan Wheldon (resigned 15 March 2024)
Jane Waghorn
Jackie Pedersen (appointed 15 March 2024)
Beth Hamer (appointed 15 March 2024)

Charity registered number 1186094

Principal office Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA

Chief executive officer Sacha Dench

Accountants Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
East Sussex
BN2 4GL

Bankers Co-Operative Bank
1 Balloon St
Manchester
M60 4EP

Solicitors Rix & Kay Solicitors LLP
3 Neptune Square
Edward Street Quarter
Brighton
East Sussex
BN2 0AT

Conservation Without Borders

Trustees' report For the year ended 31 December 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2023 to 31 December 2023.

Objectives and activities

a. Policies and objectives

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- conserving migratory birds and other animals and the habitats on which they depend;
- advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally-led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Purposes of the Charity

Conservation without Borders plays the role of using bold adventures and innovative story-telling techniques to bring conservationists together into powerful, focused collaborations, galvanising mass media, public, political and industry engagement in the most critical conservation issues and solutions of our time.

Our Vision and Mission

Our vision is a world where the state of nature, at a local, national, and international level is reported and talked about as much as sport and politics. A world where conservation issues are regarded as a critical factor in decision-making at all levels. A world where people see the wonder in nature, value local nature as part of their personal wealth, quality of their community, and quality of life. Also, where scientists and conservationists are highly respected public figures featuring highly in public life and government.

Conservation Without Borders works in partnership with relevant UN agencies, including the CMS (Convention on Migratory Species) and a range of international and local organisations, to ensure the campaigns have international reach and lasting legacies. The expeditions and campaigns are specifically designed to have a broad appeal across all sections of the public, both in the UK and internationally, through telling amazing and visually engaging stories, sharing as widely and freely as possible with those organisations and individuals that can help. We will have open access online engagement promoted by our interactions with the local and global broadcast media, and through partners. Our expedition model to promote awareness was clearly demonstrated by the 2016 'Flight of the Swans' project, created and led by Sacha Dench under the auspices of the Wildfowl and Wetlands Trust. Flight of the Swans generated 1,000 TV and radio segments and 700 print and online pieces in the UK, Europe and Worldwide; for example, in The Guardian.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023



b. Activities undertaken to achieve objectives

The proven impact of Flight of the Swans is the key methodology to be pursued by 'Conservation Without Borders' (CWB).

Flight of the Osprey

The Flight of the Osprey expedition began in August 2022 with a CWB team and volunteers following the osprey migration from Scotland down through the UK and into Europe and all the way to Guinea in West Africa. 2023 saw a small team do the return trip for additional interviews and filming, arriving back to the UK in May 2023.

Aims of the expedition:

Adventures and Challenges from a birds-eye view: To follow the migration of the osprey and bring to life the challenges for migratory birds along the East Atlantic Flyway between Europe and Africa, by focusing on the story of the osprey. We shared these via social media and news media in the UK and relevant countries.

Research: We visited the most important wetland stopover sites for the osprey and other birds for our researchers to rapidly assess their health and any threats, and immediate concerns.

Why should we care? To better understand the threats to birds - from climate change, to powerlines, from overfishing to plastic waste and fishing debris - and meet people that have solutions. We aim to better understand how global consumers are impacting either via use of resources or the impact of waste including plastics. Core funding was by MAVA Foundation, the Global Environment Facility, with additional funding from Transglobe Expedition Trust and a couple of generous individual donors in John Elkington and Peter Armitage.

Link to trailer <https://youtu.be/uD4faxhITeo?si=cb6Qk1stWUCQ5T2>



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Unfortunately, none of the four tagged Ospreys, which we were tracking survived. Which highlights exactly why we need to collaborate with industries to focus on systemic change. Glen - who hit the headlines when he hitch-hiked on two ships - was recently found to have been killed by powerlines, as many ospreys have.

We met inspirational change makers along the flyway and documented 38 threats to birds. All were connected to the collapse in biodiversity. Almost all made worse by climate change. Within this we also discovered 20 systemic problems within.

We will be looking at these in the coming years, with a current focus on industry and business collaboration and education (further details below).



Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023

Flight of the Osprey expedition



Summary of Impacts

Stories uncovered

We met and interviewed over 100 people in conservation and other communities along the flyway and around critical sites. We shared their stories live over a 1 year social media campaign, drawing support and attention to their work which increased their influence and impact

Threats Identified

Whilst none of the tagged ospreys survived all 4 of the tagged ospreys gave interesting insights into their worlds and threats. 38 threats were identified, and analysis showed 20 systemic threats that sit behind those, many of which were identified as requiring industry collaboration.

Awareness Raised and Reach

We focus on reaching those outside the usual conservation sphere and strategic audiences through media, as well as engaging those on social media. We also shared stories through the broadcast media including a partnership with the Sky Climate Show producing a series of stories on critical flyway challenges. BBC radio 4 repeated the 10x15 minute series on the expedition twice.

Systems change

Of the 20 systemic challenges identified, the Avian Influenza (Bird Flu) outbreak in the Gambia was shocking but gave a great example and images that has formed the basis for a systems change collaboration (see detail next page).

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Turning Stories into system change



The Gambia Avian Influenza example

The team were with the Gambian collaborators at the point of discovery of a Bird Flu (Avian Influenza) outbreak on the coast and islands off the Gambia. This gave us a unique opportunity to see and document first hand the real-world challenges for nominated 'delivery agents' in a developing country, trying to put UN and other guidelines and protocols into action. Challenges ranged from the political challenges and communications support in making public announcements, to the lack of available funds and PPE to carry out critical activities. Problems were also caused by unhelpful complexity in advice and guidance and a lack of expert advice in a rapidly developing situation. As the impacts of an outbreak along a migration route to the UK and Europe has implications to many countries, we offered support.

We launched a Crowdfunder and raised £1,500 to provide immediate support to allow the West African Bird Study Association to carry out critical monitoring and response to the outbreak. We also contacted global corporations in PPE and transport for further PPE assistance, which shipping company Maersk's global and local teams responded to.

We then put out a global request via media and contacts for information from other delivery partners to understand if this situation would be similar in other countries and found it was.

Sacha was asked to provide a statement to the Annual meeting of the UN Food and Agriculture Organisation (FAO) on the experience and observations in the field. People from other countries got in touch on the back of the media coverage and we led the development of this Open letter, along with 2 UK Universities, which was delivered to DEFRA and others. DEFRA have now provided £125,000 in support of the cause, offered their expertise direct to the Gambians, and have pledged to do more including simplification of the advice globally. We are also working to ensure that humanitarian response networks in future include pandemic responses to diseases like bird flu, which have animal and human impacts.

Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023

Systems change

We continue to build partnerships that can change systems:



UNSTOPPABLE

PARTNERSHIPS DRIVING GLOBAL CHANGE

Our 2030 GLOBAL CHALLENGE:
STRATEGY AND PARTNERSHIP OPPORTUNITIES

A birds-eye view gives powerful insights into the state of the natural world. Their great journeys segment the earth, connect cooler polar regions to warmer climes, link the less developed and more developed countries, and they often follow major supply chains. Like the canary in the coal mine, their plight predicts our future.

Conservation Without Borders drives action towards the UN Sustainable Development Goals and our major global challenges - climate, biodiversity and pollution - starting with a series of dramatic and powerful investigative expeditions with migrating birds. We reach areas not often studied, speak to people that aren't being heard, and give nature a voice.

The systemic challenges facing migratory birds also face us, but looking down on them from above, through a bird's eyes, and narrowed to the scale of a flyway, they are easier to solve.




WE DRIVE SYSTEMS CHANGE BY:

- 1) **Global expeditions and systems research:** Following the route of migratory species we meet those on the ground who are facing challenges and testing solutions. We gather and share stories, ideas, imagery, evidence & allies. On the Flight of the Osprey expedition (following the Osprey migration from Scotland to Africa) with partners we uncovered 39 direct threats to ospreys and 20 systemic issues behind those threats. Using the systemic issues as a guide we identify where we can create impact and could then replicate around the world at scale.
- 2) **Communication, Education and Inspiration:** The expeditions generate global coverage, spreading the reach of awareness for these issues and giving a voice to people and issues that may go unheard. Our last expedition generated 1000+ articles and £16.2 million AVE. Film, talks & education programmes: We turn what we learn into educational and inspirational films and talks, engaging a range of audiences, starting conversations.
- 3) **Creating collaborations and solutions:** We bring together collaborations of industry, governments, NGOs and others to map and shift those systems and create sustainable change. The solutions may be high profile, but they are even more likely to happen behind the scenes.

Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023



1. **Critical habitat** - rapid loss, not measured/valued/ protected.
2. **Biodiversity Investment** could yield high returns for nature and people, but uncertain routes and no common language.
3. **Tourism revenue** to protected areas to fund conservation efforts
4. **Industries** impacting on sites or resources are **not engaged** sufficiently in solutions or **even aware** of impact
5. **Government decision-makers** limited understanding of critical issues / fragmented approach/ not offered solutions
6. **Energy infrastructure** - current and future - not to environmental best practice
7. **Limited training opportunities** for conservationists in range of skills
8. **Under-representation of women** in conservation or decision-making about the natural environment
9. **Insufficient collaboration** / resource-sharing between all the countries along the flyway
10. **Limited development opportunities** & research stations for **young/ early career** conservationists
11. **Limited news on wildlife** & conservation in media
12. **No support for entrepreneurial approaches** in conservation.
13. **Limited access to specialist expertise** and experts in conservation subjects
14. **Lack of regulation to protect sites or species** either because laws are insufficient or not being enforced
15. **overfishing** - whether from artisanal or factory fishing.
16. Companies still **creating single use plastic** pollution
17. **Plastic pollution solutions** and case studies **aren't offered to people** that could implement it
18. **Limited education on nature and conservation** is received by children in schools or of school age.
19. **Limited access for citizens to nature and wildlife experiences** in their country.
20. **Climate change** exacerbating almost all challenges for people and wildlife

How can we take action on systemic issues?

Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023










PARTNERSHIPS DRIVING SYSTEMIC, GLOBAL CHANGE

CWB is a small, collaborative and ambitious organisation, looking for individuals and organisations who want to use their resources and influence to drive change, to join us as partners, providing funding, expertise and in-kind support.

To shift action on conservation up several gears and move at speed, we need to bring in people with different skills, knowledge, connections, and resources. We welcome our partners – large or small – to become part of the team, with the options to join briefings on the issues we are tackling, to join systems mapping and solutions events, and to share in the journey and the successes. Here are some examples of projects you can get involved with.



	Programmes	System Changed (see page 2 for reference)	Project/s
	2030 Global Challenge (Expeditions)	All- find evidence examples & allies for change	<ul style="list-style-type: none"> • Flight of the osprey-ongoing • Flight of the Vultures (inc BBC Radio 4 series) • The Greatest Migration (US, Asia, Pacific)
	Missing in Conservation? (Empowering women)	2,3,7,8,9,10,19, 20	<ul style="list-style-type: none"> • Missing in Conservation? October '23. Gathering evidence & examples of why the lack of women matters
	Finding your Wings (Education and empowerment)	8, 9, 10, 12, 18	<ul style="list-style-type: none"> • Finding your Wings Education programme - turning 10 lessons into a global program • 'Conference of Possibilities' - students & industry co-imagine greener futures • 'STORIES are your superpower- training early career conservationists
	Tourism for the Future (Reimagining Tourism as a force for nature)	1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 19, 20	<ul style="list-style-type: none"> • Collaboration with the World Travel Market on 4 continents • Tourism for the Future conference Feb '24
	'Silicone Valley for Nature'	1, 2, 4, 5, 6, 12, 13, 14, 16, 17, 18, 19, 20	<ul style="list-style-type: none"> • Nature's Think Bank - If the client is Nature, how do we respond? Re-imagining new models for Biodiversity Investment
	Moving Hearts and Minds (Harnessing the power of stories to drive change)	All	<ul style="list-style-type: none"> • Motivational speeches/workshops • 'UNSTOPPABLE' podcast series • 'UNSTOPPABLE' event series
	'Creative Agents for Nature' (CAN)	All	<ul style="list-style-type: none"> • Combined intelligence Service & Creative Agency: creative minds solve issues for nature. eg. future & nature-proofing renewable energy infrastructure & Global Wildlife Emergency Response Service

Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023



Evidence & Testimonials

CWB was instrumental in finding much needed financial assistance and supporting partners for Gambia during a major Avian Flu outbreak

I am grateful to you for bringing this important issue to our attention...! am pleased to confirm that we have now agreed a contribution of £125,000 Official Development Assistance (ODA) funding this financial year to bolster the FAO's technical assistance and other support to The Gambia, which will strengthen the country's bird flu prevention, preparedness, and response capacity in areas such as surveillance and reporting"
[The Rt Hon Lord Benyon](#)



I am hugely inspired by their work because the future is all about humans demonstrating they care by doing important conservation work at a systems level"
[Sir Tim Smit, Eden Project](#)



When people invest enough, intellectually and emotionally, and get it, then we can really unleash the power of individuals and the power of businesses. But it takes some time to get there. So your story telling, and the perspective of the osprey, is going to be a really important part of that"
[Nigel Topping - UN High Level Climate Champion COP 26](#)

Sacha's journey, based on the migrations of our satellite-tagged Ospreys, brought the journey to life, reached a much wider audience than has been possible until now. This will facilitate learning in a range of different subjects, in a new and exciting way in schools in different countries along the Osprey flyway"
[Roy Dennis MBE - Roy Dennis Wildlife Foundation](#)

" I truly welcome all your assistance in fighting Avian influenza in the Gambia and East Atlantic flyway . You've been in that spot, assisting at whatever point you could"
[Fagimba Camara, West Africa Bird Study Association](#)



We are proud to extend our support to Conservation Without Borders, as their tireless efforts to safeguard wildlife and their habitats resonate deeply with us. Together, we can make a positive impact on our planet and ensure a brighter future for generations to come"
[Yankuba Jallow, Managing Director at Maersk Gambia Limited](#)

Rewilding is a serious option now for restoration of the countryside. Having CWB promote it to such a wide, new audience has been a massive step forward for conservation"
[Alistair Driver, Rewilding Britain](#)

" For Global leaders to want to make lasting change, they need to hear about both the problems and solutions in ways that are relatable. That is what the Flight of the Osprey Team have done"
[Colin Galbraith - UN Convention on Migratory Species, Climate Council Chair, Chair NatureScot](#)

Business needs to support this. When people like Sacha come into the business world, come into boardrooms, they have a massive impact"
[Professor John Elkington](#)

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Activation

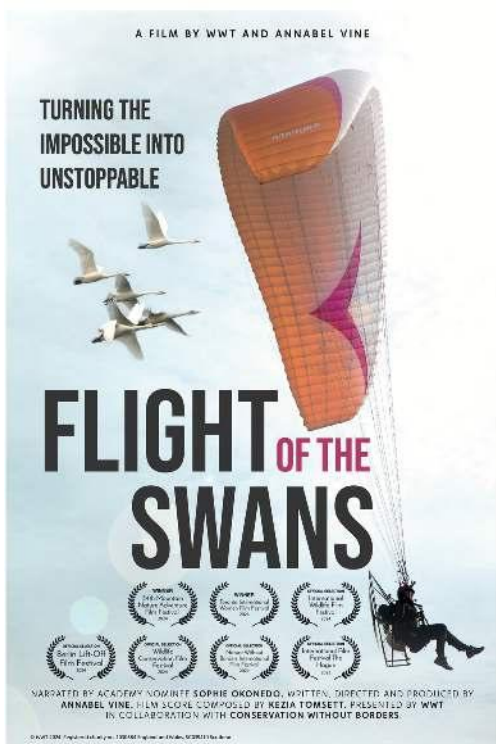
communities, business, and young people

We continue to use the stories from expeditions to engage and mobilise young people, communities and business to support nature regeneration efforts where they can.

Now that the expedition has finished, Sacha has been on the road giving talks discussing the Ospreys and their journey, the people we met along the way, and what systemic issues need to be changed.

Highlights of the year's speaking events include:

- Transglobe Expedition Trust annual event - Keynote to 650 people
- Maersk Green Week (online to 60,000 employees)
- Spurn Festival of Migration - keynote to 400 people
- East Asian- Australasian Flyway Partnership (Webinar and training session)
- Relx SDG Inspiring Event (In person along with Jane Goodall and Ban Ki-Moon)
- Legal Sustainability Alliance Symposium the legal profession in London
- WOMAD Musical Festival - keynote and Q&A
- East Atlantic Flyway Youth Forum (Webinar with CWB's Sacha Dench and Kathleen Retourne on storytelling for conservation)
- Royal Scottish Geographical Society - Inspiring People Events speaking series at various locations in Scotland
- Artful Migration Conference to artists (Dumfries)
- Anthropy - Sacha sat on the opening panel with Tim Smit and Jonathan Porritt and others at an event attended by 2000 leaders in corporate sustainability held at Eden Project. CWB also ran a film showing and activation workshop.
- South American Bird Fair, Columbia - a keynote talk to 500 people



Conservation activation version of the 'Flight of the Swans' film is released!

The film edit for Russian audiences has been accepted for broadcast on Russian television, via Russian partners from before the Russia/Ukraine conflict, with the specific aim of reaching the arctic audience and growing audience of Russian 'home' tourists visiting the arctic for hunting and other outdoor tourism activities.

An English language version was created and has generated a renewed interest in talks about the expedition and options for wetland conservation work around the UK.

Conservation Without Borders

Trustees' report (continued)
For the year ended 31 December 2023

Further Activation plans
A journey you can be a part of...



PARTNERSHIP OPPORTUNITIES

Flight of the Swans

-Award-winning Film & Speaking Tour
+ #UNstoppable social campaign

Flight of the Swans, the film & talk, chronicle Sacha Dench's extraordinary paramotor expedition from Russia to the UK, flying alongside migrating swans to uncover the reasons behind their declining numbers and rally support for their conservation.

TED Ideas change everything



The human swan

In recognition of impact of this project on saving a species and her ability to rally people around a cause Sacha was made a UN Ambassador for the Convention on Migratory Species. With the film currently winning multiple awards at film festivals including 'Best Nature Documentary', we can continue to have impact through a **Film & Speaking tour** and **#UNstoppable** campaign driving action on the UN Sustainable Development Goals

The Opportunity: Audiences leave the experience not only inspired but also asking 'what will I do?' A nationwide tour of the film along with Q & A and audience participation creates an opportunity for brands to connect with people over a story of inspiration, collaboration, empathy, bravery and a common purpose around climate and nature. Through the Q&A the message and conversation is tailored to the global picture and the local setting, and what each of us can do. We are seeking brands interested in partnering with this tour. Our pilot tour received 100s of reviews including:

"I loved the film. The message is very inspirational. I admire Sacha and her team for their way of thinking and communicating across borders."

"The best talk I've ever been to" was a comment used on several occasions. I couldn't recommend Sacha any more, she was fantastic," Rob Hunton, Spurn Bird Observatory

"Not only can she speak about the theory of the great challenges of the climate and biodiversity crisis Sacha also speaks about solutions from a practical perspective. If you get the chance to work with Sacha or the opportunity to support her amazing work then I suggest you grab it with both hands," Martin Valenti, Director Net Zero

"There were such special scenes where the whole audience reacted as one, being shocked or absolutely in awe."

"I don't think there was a dry eye in the room as she so passionately and eloquently described her life's journey, driven by a will to protect and support nature that is facing destruction by human activity and showed us the incredible, against-all-odds footage."

Tour Overview:

Duration: 12 months , 2024 to 2025

Target Audience: Business groups, community groups, and schools across the UK

Activities: Minimum 50 talks and film showings

Associated promotion and outreach activities include: Media campaign in each region. Regional competitions to win tickets or talks for a school or organisation, promoted online and via school networks

Projected Impact:

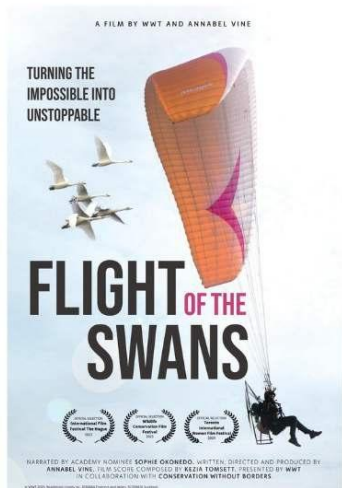
Inspire and Educate: Engage communities, businesses, and young people to take action in local conservation efforts.

Reach: Directly impact over 10,000 people through events, over 1million via media.

Media Coverage: Reach 100 articles in broadcast and print media.

Digital Engagement: photos, video testimonials, and social media content from events & #UNstoppable #UNSDG

Opportunities to engage regional government and VIPs – Each regional tour creates an opportunity to engage with decision-makers



Some of the Media who have covered us:



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Partnership benefits include:

Launch Event: Celebrate and launch our partnership, showcasing our collective commitment to conservation and environmental stewardship. CWB has a reputation for inspirational events e.g. <https://youtu.be/DHVynoxiyzU>

Brand Exposure: Logo and mentions at the start of every talk and film showing

Staff Engagement: Launch talk to staff, talks in association with regional offices

Media Presence: Inclusion on quote and information in media releases and promotional materials.

Content: images and stories from communities sharing what the talks inspired them to do & #Unstoppable

Demonstrable Impact: Impact survey results throughout the year, co-authorship of articles, final impact report.

Online Feature: Listing on the Conservation without Borders, booking site, and partner websites.

Printed Materials: Flyers (print of digital via QR code) distributed to attendees.

Exclusive Engagement: Option for bespoke talks to audiences of your choice.

Network Growth: Connect with environmentally interested venues, companies, and regional organisations.

Database Expansion: Grow your database of contacts via online marketing and opt-ins.

Brand Awareness: Increased recognition in regions, associated with optimism, action, and collaboration on conservation and environmental issues.

Product Promotion: Specific product promotion opportunities through online communications, competitions via the media, or in person, relevant to our audience.

Geographical Targeting: Potential to suggest regions and target audiences of particular interest to your organisation.

Inspire Action on the UN's Sustainable Development Goals:



Opportunities:

Opportunities exist at £20,000, £10,000 and £5,000. Naming option TBD

Partnership funds will cover the costs of travel, speaker time, event planning, promotion, surveys and ensuring tickets can be kept affordable with some free spots at each talk.

Exclusive CWB VIP Events: partners of Conservation Without Borders enjoy VIP spots at CWB events, and depending on the partnership level might include events hosted by Joanna Lumley or Judi Dench, VIP slots at patron Sir Ranulph Fiennes' 80th birthday celebrations, an exclusive party and tour or Swan research HQ etc

Why Partner with Us?

- Corporate Responsibility: Demonstrate your commitment to environmental causes.
- Stakeholder Engagement: Engage and inspire your stakeholders from staff to customers.
- Meaningful Impact: Contribute to a cause with far-reaching effects.

Next Steps: to discuss how to tailor the partnership to your corporate values and objectives:

Contact: Sacha Dench © +44 7534 698525  sacha@conservation-without-borders.org



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Education

- Our education offer is ready

The brief: 'Can you recreate a UN COP 2023 for young people?'
CWB response: Unstoppable - A Conference of Possibilities



Conservation Without Borders brought the 'Conference of Possibilities' to Coleg y Cymoedd, an innovative, sector-leading, Green STEM event. In the run-up to UN COP 28 it brought education, industry, and young people together to:

- Open the minds of young people in college to the exciting opportunities available in the green economy, and where they could have a future within it.
- Imagine how we can prepare the future workforce for Wales' Green Industrial revolution.
- 12 industry experts took part in the event with 60 students

We will look to develop this further both with this college and rolling it out to other institutions.

Finding your wings

Environmental education that builds agency not anxiety

We have developed a multi-year program that connects learners across many divides, through the eyes of migratory birds. This would include a strong element to encourage students to learn through problem-solving and to act and have agency. The learning outcomes cover both solving problems for nature but also development of green entrepreneurial skills and how they can be part of building the green industries and jobs of the future.

Initially working with schools in Australia, using FOTO and FOTS materials and findings – including 360 VR footage. These would be generated from student gathered information about migratory species and habitats in different countries. It could include observations of behaviour, activity sites, numbers, threats, local attitudes and community knowledge.

Working alongside education specialists from around the world, we have plans for resources that can be used at low, mid and high tech capabilities so broadly useful in any country or school and using AI for adaptation to any language.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Further collaborations

We have tested this by piloting an extreme example of taking expedition stories and data to teach a core subject like Maths.

Working with Education Services Australia we created a course using our osprey expedition data and examples.

We are also developing a collaboration with universities creating a 6-12 week course in conservation change. Various options exist to fund the development of this alongside partners the Eden Project and Exeter University.

Migratory animal research

When I grew up, I knew I wanted to be ...
I considered all kinds of amazing jobs whenever I encountered any amazing person that happened to do them - from ballerina to lawyer to the much-admired David Attenborough. However, I was a child of the wilderness who loved being in the sea or climbing high trees and I dreamt a lot about flying.
My love of the sea and sitting high in trees showed me the natural world is endlessly amazing and in that environment you get to see things that many others don't. I also saw problems that needed solutions, so I was destined to work in this area - I just needed to find the tools to do it.

Sacha Dench
XXX
XXX

Professional
Top-level responsibilities
I am involved in research to understand what threatens different migratory species. My team and I use scientific data, including tracking data, aerial photography and video of the critical sites. We also collect anecdotal data by speaking to all kinds of people who live or work around these sites.
Another of our responsibilities is to look for people with innovative ideas about saving threatened species and give them support.
I use my scientific skills to gather and analyse data on animal movement, looking for unusual activity that might suggest the need for further investigation. I also use my skills to gather human data, such as what people believe about the animals we focus on, including whether they see them as friend, foe or even food.

Day-to-day skills
I apply my skills as a scientist and my local knowledge of the Kimberley when planning projects, my communication skills when liaising with people in remote areas, and my critical thinking skills when determining the most efficient way to approach a given situation.

Personal
Current location or community
I grew up in Sydney, Kiah and Port Macquarie, and have spent some years in England and Switzerland too.
I am passionate about ...
Freediving, flying, photography. Helping other people find their own superpowers and showing them how to use them to help nature.
What I would say to 16-year-old me ...

“ That the people that think you can't, clearly don't know you! Follow the things that interest and inspire you, keep learning new skills, and help people doing good to achieve their goals. You will craft an incredible rewarding life.

Maths Hub | DT HUB | THE GiST | CONSERVATION WITHOUT BORDERS | FLIGHT OSPREY

Future projects:



UNSTOPPABLE: We have launched Unstoppable as part of the CWB brand, aimed at making the “Impossible Unstoppable”. Combining the colours of the UN Sustainable development goals, the iconic swirl of the James bond logo, symbols of nature and the movement of breaking wave, the strength of this branding has been very well received. Under this umbrella, we will run the following, all allied with systems change:

Expeditions in development

We have 2 expeditions in the development phase alongside the behind the scenes system change, activation and education works.

Flight of the Vultures - expedition series

Vultures are now the world's most threatened group of birds. To save them we need to not only change their image, but to tell their stories and rally mass global support for the people trying to save them.

<https://youtu.be/wx6FxxH0Jtw>

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023



More information about the Flight of the Vultures project is here:
www.conservation-without-borders.org/flight-of-the-vulture

10 EXPEDITIONS INVESTIGATING MAJOR THREATS

- 01. ILLEGAL POISONING**
Livestock owners use poison to target predators, inadvertently harming vultures and other scavengers.
When vultures consume livestock treated with diclofenac, a Non-Steroidal Anti-inflammatory Drug, it poisons them.
- 02. VET DRUGS**
Vulture parts particularly heads, claws and feathers are sought by healers as they are used in traditional medicine.
- 03. ILLEGAL SELF-BASED MEDICINE**
When vultures fly or land on hazardous pylons, they frequently come into contact with wires, leading to fatal electric shocks.
- 04. ELECTROCUTION**
Collisions occur when vultures are unable to distinguish power lines or wind turbines against the background.
- 05. COLLISION**
Vultures unintentionally ingest lead shot pellets or fragments of bullets scattered in shot game animals.
- 06. LEAD POISONING**
Europe's managed landscape and climate change has reduced the amount of food available for vultures.
- 07. LACK OF FOOD**
A lack of food during cold times means vultures become an easy target for bushmeat.
- 08. EATEN AS BUSHMEAT**
Poachers intentionally target vultures to prevent culling birds from revealing their illegal activities.
- 09. POACHERS**
Their lack of "cute" appeal has resulted in a perception that vultures are dirty and ugly and unworthy of protecting.
- 10. NOT SEEN AS "CUTE"**

Global Support

We have secured a series of critical influencers that can bring us both expanded reach into different territories and audiences, as well as strategic influence.

These include Bollywood actor and Director Randeep Hooda, Dame Joanna Lumley and Nigerian television presenter Mariam Longe as well as a group of young nature content creators. We have our fingers crossed that Arnold Schwarzenegger agrees.

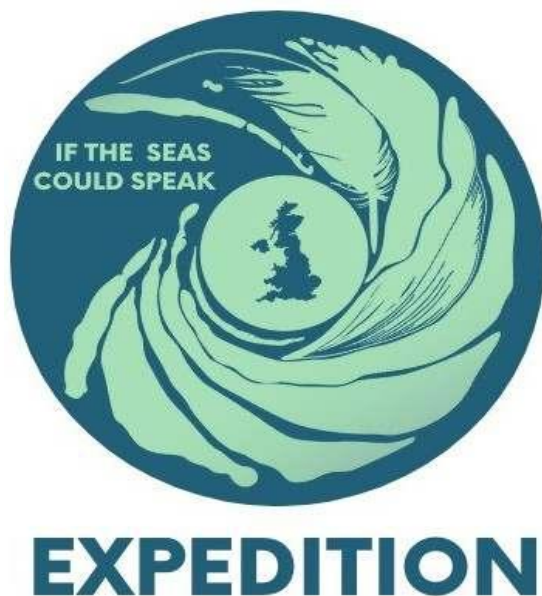
More details here:
<https://www.crowdfunder.co.uk/p/help-save-worlds-most-threatened-animals>

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

If the Seas Could Speak - the expedition

A series of marine expeditions in partnership with marine communities, industries and investors to uncover the wonders and challenges of the marine world, and the best ideas for the recovery of marine habitats and communities.



🔒 1



🔒 2



🔒 3



🔒 4

More information about the If the Seas Could Speak expedition can be found here:
https://www.canva.com/design/DAF6U3hr4R8/MbVh9KeduwJokY_zTM_VWA/edit

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Achievements and performance

a. Main achievements of the Charity

Flight of the Swans film

The 'Flight of the Swans' film has also been receiving a lot of awards and had an incredible response from the public. It was made with the intention of leaving people inspired to act locally. A survey of the film to attendees, which has so far received close to 150 responses, revealed that people were left feeling inspired, concerned about the swans but hopeful for the future. They said the film was empowering for women, and motivated others to do more for conservation near them. More details and link to video below

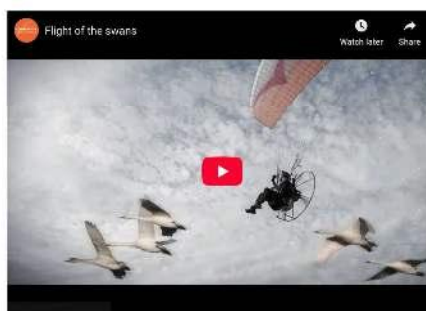
Festival	Project	Notification Date	Submission Status	Judging Status
Nature Without Borders International Film Fe...	Flight of the Swans	May 12, 2024	In Consideration	Award Winner
Toronto International Women Film Festival	Flight of the Swans	January 10, 2024	In Consideration	Award Winner

Festival	Project	Notification Date	Submission Status	Judging Status
Eugene Environmental Film Festival	Flight of the Swans	July 5, 2024	In Consideration	Selected
MOUNTAIN - NATURE - ADVENTURE FILM FES...	Flight of the Swans	March 1, 2024	In Consideration	Selected
International Wildlife Film Festival	Flight of the Swans	March 8, 2024	In Consideration	Selected
S.O.F.A Film Festival (Animals, Wildlife, Enviro...	Flight of the Swans	August 27, 2024	In Consideration	Selected
NATOURALE	Flight of the Swans	November 10, 2024	In Consideration	Selected
Wildlife Conservation Film Festival	Flight of the Swans	September 20, 2023	In Consideration	Selected
Berlin Lift-Off Film Festival	Flight of the Swans	February 2, 2024	In Consideration	Selected
International Film Festival The Hague	Flight of the Swans	October 9, 2023	In Consideration	Selected



Flight of The Swans Documentary

Tags: Swans
2 more priorities



https://www.notion.so/c-w-b/Flight-of-The-Swans-Documentary_-4ffc156f28c4f459b1b732c9fd52950?pvs=4

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of Conservation Without Borders to operate in the future with a general, non-project specific, free reserve equivalent to six months operating costs. This figure will be based on 6 times the average monthly operational spend from the preceding 12 months. As CWB grows this reserve policy may develop to create more specific reserves for focussed purposes.

c. Financial Position

Income for the year amounted to £33,887 (2022: £106,662). Expenditure for the year amounted to £145,971 (2022: £302,165). The net deficit for the year amounted to £112,084 (2022: £195,503)

At the year end the value of the charity's free reserves amounted to £48,008 (2022: £160,092).

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Structure, governance and management

a. Constitution

Conservation Without Borders is a registered charity, number 1186094, and is constituted under a CIO Foundation dated 01 November 2019.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

c. Policies adopted for the induction and training of Trustees

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

d. Risk management

We review risk management at all Trustees meetings to ensure that we have identified relevant major financial, legal/governance, operational and reputational risks, and that appropriate risk management policies and procedures are in place to address potential risks. The Trustees and the CEO ensure that all staff and volunteers are aware of the need to manage risk effectively. Further details are available upon request.

e. Public benefit

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- Conserving migratory birds and other animals and the habitats on which they depend;
- Advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- Conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to
- Raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Jane Waghorn 07 Aug 2025 11:23:28 BST (UTC +1)

.....
Jane Waghorn
Chair of Trustees
Date: 07 August 2025

Conservation Without Borders

Independent examiner's report For the year ended 31 December 2023

Independent examiner's report to the Trustees of Conservation Without Borders ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 
Alison Jones 07 Aug 2025 11:38:57 BST (UTC +1)

Dated: 07 August 2025

Alison Jones FCA

Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
BN2 4GL

Conservation Without Borders

Statement of financial activities For the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3	33,887	33,887	106,662
Total income		<u>33,887</u>	<u>33,887</u>	<u>106,662</u>
Expenditure on:				
Charitable activities	4	145,971	145,971	302,165
Total expenditure		<u>145,971</u>	<u>145,971</u>	<u>302,165</u>
Net movement in funds		<u>(112,084)</u>	<u>(112,084)</u>	<u>(195,503)</u>
Reconciliation of funds:				
Total funds brought forward		160,092	160,092	355,595
Net movement in funds		(112,084)	(112,084)	(195,503)
Total funds carried forward		<u>48,008</u>	<u>48,008</u>	<u>160,092</u>

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

The notes on pages 11 to 22 form part of these financial statements.

Conservation Without Borders

Balance sheet As at 31 December 2023

	Note	2023 £	2022 £
Tangible assets	9	72,259	96,429
Investments	10	-	-
		<u>72,259</u>	<u>96,429</u>
Current assets			
Debtors	11	6,570	11,724
Cash at bank		15,028	87,510
		<u>21,598</u>	<u>99,234</u>
Creditors: amounts falling due within one year	12	(45,849)	(35,571)
Net current liabilities / assets		<u>(24,251)</u>	<u>63,663</u>
Total assets less current liabilities		<u>48,008</u>	<u>160,092</u>
Total net assets		<u><u>48,008</u></u>	<u><u>160,092</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	48,008	160,092
Total funds		<u><u>48,008</u></u>	<u><u>160,092</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Jane Waghorn 07 Aug 2025 11:23:28 BST (UTC +1)

.....
Jane Waghorn
 (Chair of Trustees)
 Date: 07 August 2025

The notes on pages 11 to 22 form part of these financial statements.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Conservation Without Borders 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.

2.2 Going concern

These accounts are prepared on the going concern basis. The trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

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 income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated depreciation. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Motor vehicles	- 5 years straight line
Computer equipment	- 3 years straight line

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and 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.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

2. Accounting policies (continued)

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	<u>33,887</u>	<u>33,887</u>

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	<u>106,662</u>	<u>106,662</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Conservation, protection and improvement of the physical environment	<u>145,971</u>	<u>145,971</u>

	Unrestricted funds 2022 £	Total 2022 £
Conservation, protection and improvement of the physical environment	<u>302,165</u>	<u>302,165</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Conservation, protection and improvement of the physical environment	<u>114,007</u>	<u>31,964</u>	<u>145,971</u>

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Conservation, protection and improvement of the physical environment	<u>260,063</u>	<u>42,102</u>	<u>302,165</u>

Analysis of direct costs

	Conservation, protection and improvement of the physical environment 2023 £	Total funds 2023 £
Staff costs	68,835	68,835
Depreciation	24,583	24,583
Direct expedition costs	7,972	7,972
Travel and subsistence	11,383	11,383
Equipment	1,027	1,027
Entertainment	148	148
Staff Training	59	59
	<u>114,007</u>	<u>114,007</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Staff costs	121,082	121,082
Depreciation	15,653	15,653
Direct expedition costs	35,900	35,900
Travel and subsistence	79,014	79,014
Equipment	5,926	5,926
Entertainment	489	489
Staff training	1,999	1,999
	<u>260,063</u>	<u>260,063</u>

Analysis of support costs

	Conservation, protection and improvement of the physical environment 2023 £	Total funds 2023 £
Advertising	2,289	2,289
IT consumables	5,324	5,324
Subscriptions	1,422	1,422
Office overheads	24	24
Insurance	12,859	12,859
Accountancy fees	2,845	2,845
Legal and professional	2,800	2,800
Bank fees	321	321
Governance costs	4,080	4,080
	<u>31,964</u>	<u>31,964</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

5. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Advertising	4,893	4,893
IT consumables	5,072	5,072
Subscriptions	2,708	2,708
Office overheads	5,199	5,199
Insurance	13,061	13,061
Accountancy fees	7,722	7,722
Legal and professional	536	536
Bank fees	211	211
Governance costs	2,700	2,700
	<u>42,102</u>	<u>42,102</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2022 - £1,500), and accountancy services of £2,400 (2022 - £3,300).

7. Staff costs

	2023 £	2022 £
Wages and salaries	65,000	114,086
Social security costs	1,960	4,596
Contribution to defined contribution pension schemes	1,875	2,400
	<u>68,835</u>	<u>121,082</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

7. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Staff	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charities key management personnel consist of its Trustees and Chief executive officer. The total employee benefits received by key management personnel was £37,500 (2022: £37,500).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL-).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - NIL).

9. Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2023	100,585	21,443	122,028
Additions	-	411	411
At 31 December 2023	<u>100,585</u>	<u>21,854</u>	<u>122,439</u>
Depreciation			
At 1 January 2023	11,303	14,296	25,599
Charge for the year	17,319	7,262	24,581
At 31 December 2023	<u>28,622</u>	<u>21,558</u>	<u>50,180</u>
Net book value			
At 31 December 2023	<u>71,963</u>	<u>296</u>	<u>72,259</u>
At 31 December 2022	<u>89,282</u>	<u>7,147</u>	<u>96,429</u>

Conservation Without Borders**Notes to the financial statements
For the year ended 31 December 2023****10. Fixed asset investments**

	Investments in subsidiary companies £
Cost or valuation	
Additions	100
At 31 December 2023	<u>100</u>
Impairment	
Charge for the year	100
At 31 December 2023	<u>100</u>
At 31 December 2023	<u>-</u>

11. Debtors

	2023 £	2022 £
Due within one year		
Amounts owed by group undertakings	1,570	-
Other debtors	5,000	48
Prepayments and accrued income	-	11,676
	<u>6,570</u>	<u>11,724</u>

Conservation Without Borders**Notes to the financial statements
For the year ended 31 December 2023****12. Creditors: Amounts falling due within one year**

	2023	2022
	£	£
Trade creditors	3,718	-
Amounts owed to group undertakings	-	350
Other taxation and social security	2,976	1,983
Pension fund loan payable	-	438
Other creditors	35,675	25,000
Accruals	3,480	7,800
	<u>45,849</u>	<u>35,571</u>

13. Statement of funds**Statement of funds - current year**

	Balance at 1 January 2023	Income	Expenditure	Balance at 31 December 2023
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<u>160,092</u>	<u>33,887</u>	<u>(145,971)</u>	<u>48,008</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	<u>160,092</u>	<u>33,887</u>	<u>(145,971)</u>	<u>48,008</u>

Summary of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2023

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	72,259	72,259
Current assets	21,598	21,598
Creditors due within one year	(45,849)	(45,849)
Total	<u>48,008</u>	<u>48,008</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	96,429	96,429
Current assets	99,234	99,234
Creditors due within one year	(35,571)	(35,571)
Total	<u>160,092</u>	<u>160,092</u>

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. During the year contributions totalling £1,875 (2022: £2,400) were made to the fund.

17. Related party transactions

Conservation Without Borders Trading Limited
(Subsidiary company)

At the balance sheet date the amount owed from the subsidiary company totalled £1,570 (2022: £(350)).

CONSERVATION WITHOUT BORDERS

England & Wales - Charity number 1186094

Accounts

CONSERVATION WITHOUT BORDERS

Trustees Annual Report and unaudited financial statements for the year ended 31 December 2022

1,000
Articles

MEDIA COVERAGE

£16.2 MILLION
Print and TV Media Value

1.3 BILLION
Audience impressions

24
Countries reading Flight of the Osprey articles

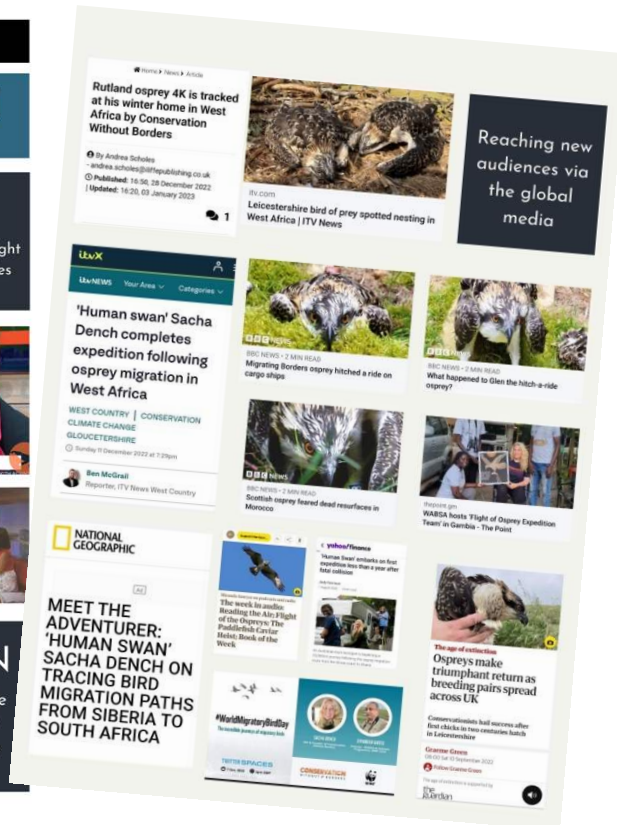
As featured:

- Good Morning Britain
- BBC Breakfast
- BBC Radio 4
- BBC News
- Evening Standard
- Guardian
- Independent
- ITV News
- National Geographic
- MSN.com
- STV
- The Times
- Yahoo.com
- El Pais



3.3 MILLION
Estimated listeners to the Flight of the Osprey 10 part BBC Radio 4 series





Conservation Without Borders

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Statement of financial activities	16
Balance sheet	17
Notes to the financial statements	18 - 30

Conservation Without Borders

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 December 2022

Trustees	Gill Pipes (resigned 13 April 2022) Steven Holland (resigned 13 April 2022) Dan Brickell (resigned 13 April 2022) Kornelia Krystyna Korzec (appointed 13 April 2022) Teresa Bowers (appointed 15 July 2022) Chair of Trustees Nick Barter (appointed 14 July 2022) Dan Wheldon (appointed 13 April 2022) Michael Goodacre (appointed 13 April 2022, resigned 3 September 2022) Jane Waghorn (appointed 30 March 2022)
Charity registered number	1186094
Principal office	Swan Landing 11 The Square Changford Newton Abbot TQ13 8AA
Chief executive officer	Sacha Dench
Accountants	Kreston Reeves LLP Chartered Accountants Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
Bankers	Co-Operative Bank 1 Balloon St Manchester M60 4EP
Solicitors	Rix & Kay Solicitors LLP The Courtyard River Way Uckfield East Sussex TN22 1SL

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- conserving migratory birds and other animals and the habitats on which they depend;
- advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

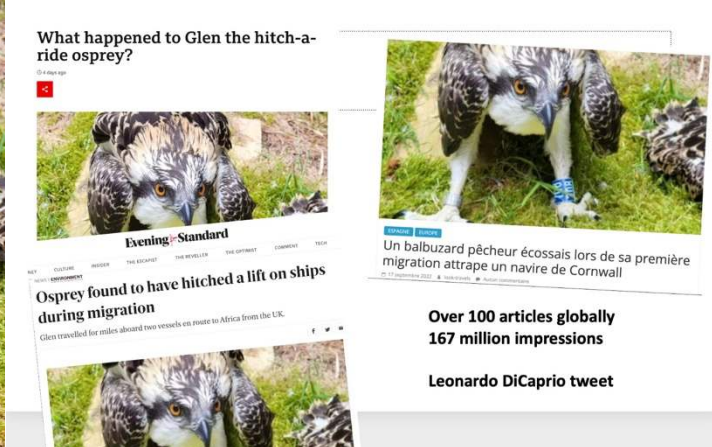
- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally-led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Purposes of the Charity

Conservation without Borders plays the role of using bold adventures and innovative story-telling techniques to bring conservationists together into powerful, focused collaborations, galvanising mass media, public, political and industry engagement in the most critical conservation issues and solutions of our time.

Our Vision and Mission

Our vision is a world where the state of nature, at a local, national, and international level is reported and talked about as much as sport and politics. A world where conservation issues are regarded as a critical factor in decision-making at all levels. A world where people see the wonder in nature, value local nature as part of their personal wealth, quality of their community, and quality of life. Also, where scientists and conservationists are highly respected public figures featuring highly in public life and government.



What happened to Glen the hitch-a-ride osprey?

Evening Standard

Osprey found to have hitched a lift on ships during migration

Un balbuzard pêcheur écossais lors de sa première migration attrape un navire de Cornwall

Over 100 articles globally
167 million impressions
Leonardo DiCaprio tweet

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Conservation Without Borders works in partnership with relevant UN agencies, including the CMS (Convention on Migratory Species) and a range of international and local organisations, to ensure the campaigns have international reach and lasting legacies.

The expeditions and campaigns are specifically designed to have a broad appeal across all sections of the public, both in the UK and internationally, through telling amazing and visually engaging stories, sharing as widely and freely as possible with those organisations and individuals that can help. We will have open access online engagement promoted by our interactions with the local and global broadcast media, and through partners. Our expedition model to promote awareness was clearly demonstrated by the 2016 'Flight of the Swans' project, created and led by Sacha Dench under the auspices of the Wildfowl and Wetland Trust. Flight of the Swans generated 1,000 TV and radio segments and 700 print and online pieces in the UK, Europe and Worldwide; for example in The Guardian, December 2016.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity(PB2)'.

b. Activities undertaken to achieve objectives

The proven impact of Flight of the Swans is the key methodology to be pursued by 'Conservation Without Borders' (CWB).

A list of suitable projects was created at the outset of the foundations of CWB. The priority project was the 'Flight of the Osprey' planned to take place in late Autumn of 2020 but due to the COVID-19 coronavirus pandemic, national and international lock downs and changing travel restrictions impacted the project launch delaying launch to 2022.



The Flight of the Osprey expedition team in Morocco

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Current projects

The Flight of the Osprey expedition began in August 2022 with a one-week training exercise in Scotland, before heading through the UK and into Europe and Africa. The full team arrived back at the end of 2022, before Sacha, Poul and Tim returned to do a return trip for additional recordings of interviews and footage, alongside bringing the Landrover home and returning to the UK in May 2023.

Aims of the expedition:

- **Adventures and Challenges from a birds-eye view:** To follow the migration of the osprey and bring to life the challenges for migratory birds along the East Atlantic Flyway between Europe and Africa, by focusing on the story of the osprey. We shared these via social media and news media in the UK and relevant countries.
- **Research:** We visited the most important wetland stopover sites for the osprey and other birds for our researchers to rapidly assess their health and any threats, and immediate concerns.
- **Why should we care?** To better understand the threats to birds - from climate change, to powerlines, from overfishing to plastic waste and fishing debris - and meet people that have solutions. We aim to better understand how global consumers are impacting either via use of resources or the impact of waste including plastics.

Core funding has been by MAVA Foundation, the Global Environment Facility, with additional funding from Transglobe Expedition Trust and a couple of generous individual donors in John Elkington and Peter Armitage.

We held an event in London to showcase the end of the RBCC project and to launch our next expedition - The Flight of the Osprey.



Sacha, Tim and Poul arrive back in the UK at the end of the expedition, their arrival was covered by ITV News

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Policy: As demonstrated by the Flight of the Swans legacy WWT project 'Swan Champions', it is anticipated Flight of the Osprey will be a driving force in policy changes at both local, regional and national levels in the countries visited. We are also in conversations about using imagery and stories from the project for other purposes.

Communications: BBC Radio 4 aired a 10-part 15-minute slot following the Flight of the Osprey expedition. Such was the popularity of the show, it was repeated two more times throughout the year. The Today programme has a listener figure of 5.8 million.

The FOTO podcast continued until the end of 2022. They proved to be popular with a culminated viewing across all podcasts on all platforms of 25,500 views.

The Climate Show for Sky TV followed the team back on their return expedition showing the highlights and discoveries of the team while they were in Gambia, Guinea, Mauritania, Senegal and Morocco. A longer version was created by CWB's Kathleen Retourne as country vlogs, which were published on YouTube, Facebook and Instagram.

A live interview with the CWB team, Tim Mackrill and Simon Curtin detailed the FOTO team's search and eventual sighting of 4K. This gave followers a chance to ask questions throughout the chat and received more than 2,000 views.

All 4 of the tagged ospreys gave interesting insights into their worlds and threats. 38 threats were identified, and analysis showed 20 systemic threats that sit behind those, many of which were identified as requiring industry collaboration.

Unfortunately, none of the four tagged Ospreys survived. Which highlights exactly why we need to collaborate with industries to focus on systemic change. Glen - who hit the headlines when he hitch-hiked on two ships - was recently found to have been killed by powerlines as many ospreys have (this is not in public domain yet, CWB in conjunction with Forestry & Land Scotland are working on ways to bring industries on board, rather than running a "hit piece" of power companies).

We met inspirational change makers along the flyway and are learning about different threats to the birds and the environment that we were not previously aware of. We discovered 38 threats to birds. All were connected to the collapse in biodiversity. Almost all made worse by climate change. Within this we also discovered 20 systemic problems. We will be looking at these separately, with a current focus on industry and business collaboration and education (further details below).

Some of the Media who have covered us:



coverage of the Flight of the Osprey expedition since it began

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Achievements and performance

a. Main achievements of the Charity

Throughout 2022 we received media coverage of an advertising value (exc radio coverage) £16.2 million, Global reach – 1.3 billion, Featured in 920 clippings. From January 1st to August 30th, we received media coverage value worth £3.2 million, with 187 million impressions and 445 clippings. The data ends in August as we no longer have free access to Hypefactors which was our data provider.

Media highlights include:

- BBC News – update on Glen (online)
- ITV News – FOTO return
- LBC Andrew Mar – Bird Flu
- ITV News – 4K in Guinea
- The Guardian – Bird Flu
- NHK World Japan – FOTO exped
- Wildhope TV – Beaver reintroduction
- ABC Australia – Repeat of Flight of the Swan and Joanna Lumley Doc

The team were with the Gambian collaborators at the point of discovery of a Bird Flu outbreak. We launched a Crowdfunder and raised £1,500 to provide immediate support of PPE and fuel for the West African Bird Study Association to allow the team to continue monitoring and dealing with the outbreak.

While in France, the FOTO team were invited to stay at the Manor & Maker chateaux and Sacha was interviewed for their YouTube vlog (20k subscribers) which opened us up to a new audience, and helped raise funds for the bird flu Crowdfunder

Sacha was also asked to provide a statement to the Annual meeting of the UN Food and Agriculture Organisation (FAO) on the experience and observations in the field. People from other countries got in touch on the back of the media coverage and we led the development of this Open letter, which was delivered to DEFRA and others and we DEFRA and APHA . Defra have now given £125,000 in support of the cause and have pledged to do more.

Now that the expedition has finished, Sacha has been on the road giving talks discussing the Ospreys and their journey, the people we met along the way, and what systemic issues need to be changed. To date she has spoken at:

- Transglobe - (in person)
- Maersk Green Week (online and available to 60,000 employees – we are hoping to capitalise on this relationship for our education program) £5,000 fee
- Spurn Migration (in person)
- East Asian- Australasian Flyway Partnership (Webinar)
- Relx SDG Inspiring Event (In person along with Jane Goodall and Ban Ki-Moon)
- LSA Symposium (in London in person)
- WOMAD Festival
- East Atlantic Flyway Youth Forum (Webinar with CWB's Kathleen Retourne on storytelling for conservation) £4,000 fee
- RSGS Inspiring People Events (in person, various locations in Scotland)

There are a few more events scheduled by the end of 2023, including the Artful Migration (Dumfries), Anthropy (Eden Project) and South American Bird Fair (Columbia). We are now looking at ways to harness Sacha's speaking skills to raise more funds and awareness for CWB and our projects.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022



Sacha speaking at WOMAD with Mike Dilger

She has also been a guest on several podcasts including

- Generative Leaders
- Rewildology
- Drink the Wild Air (the Guardians pick of the week)
- Planet Pod
- Naturespace with Haithes (air date tbc)

Sacha has been awarded the Animal Action award by IFAW - a prize giving event (£1,000) and press will take place on October 17th. They had an audience of 800,000 on FB and 200,000 on YouTube.

The updated Flight of the Swan documentary was premiered in Chagford and received extremely positive feedback. It has been entered into several film festivals and has been picked for the official selection for the International Film Festival the Hague. We are in discussions to take the film on the road with Sacha there for a Q&A.

Trustees' report (continued)
For the year ended 31 December 2022



The West African Bird Study Association of Africa were struggling with poor equipment during the Bird Flu outbreak

Socials: We are active on Facebook, Instagram, Twitter, YouTube and LinkedIn. Since the FOTO expedition began, we have seen a notable increase in followers and engagement. Facebook followers are up 40% year-to-date. Instagram followers increased 31% and Twitter followers rose 22%.

We will be launching a new YouTube show (name TBC) which will be a weekly mix of short chats with people making a difference, alongside Sacha's journey and fun updates. It will be an informative and informal way to connect with different people and audiences along the flyway.

Fundraising: We have started a Patreon account whereby people can pledge to make regular monthly donations in return for exclusive content and access to events. A QR code has been created which has been printed on business cards, the code will take them to the website to fill out their details. These business cards will be handed out at any event CWB is attending/speaking/producing.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of Conservation Without Borders to operate in the future with a general, non-project specific, free reserve equivalent to six months operating costs. This figure will be based on 6 times the average monthly operational spend from the preceding 12 months. As CWB grows this reserve policy may develop to create more specific reserves for focussed purposes.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

c. Financial Position

Income for the year amounted to £106,662 (2021: £557,800). Expenditure for the year amounted to £302,165 (2021: £235,556). The net (deficit) / surplus for the year amounted to (£195,503) (2021: £322,224)

At the year end the value of the charity's free reserves amounted to £160,092 (2021: £355,595).

During the previous year the charity incorporated a trading subsidiary to manage its sponsorship agreements. During the year the charity received a donation of £nil (2021: £170,830) from its subsidiary.

Conservation Without Borders would like to say thank you to all its sponsors:

Global Environment Facility , Hydro Flask, Lazarus Training First Aid Provider, Live U, Mava Foundation, Osprey Europe, Paramo Directional Clothing, Rix & Kay Solicitors LLP, Spring PR, Ramsar, Transglobe Expedition Trust, Viking Optical, WildConnect, Wildlife Teak, Zoleo.

Structure, governance and management

a. Constitution

Conservation Without Borders is a registered charity, number 1186094, and is constituted under a CIO Foundation dated 01 November 2019.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

c. Risk management

We review risk management at all Trustees meetings to ensure that we have identified relevant major financial, legal/governance, operational and reputational risks, and that appropriate risk management policies and procedures are in place to address potential risks. The Trustees and the CEO ensure that all staff and volunteers are aware of the need to manage risk effectively. Further details are available upon request.

Plans for future periods



Future projects:

UNSTOPPABLE

We have launched Unstoppable as part of the CWB brand, aimed at making the “Impossible Unstoppable”. Combining the colours of the UN Sustainable development goals, the iconic swirl of the James bond logo, symbols of nature and the movement of breaking wave, the strength of this branding has been very well received.

Under this umbrella, we will run the following, all allied with systems change:

- **Our UNSTOPPABLE corporate partnership program** in which companies can engage staff and find their nature purpose, alongside their commercial one. Elements of the program allow companies space for re-imagining what their ‘nature purpose’ could be along with their commercial purpose. CWB would use the funds and industry network developed through this program to continue to tackle systemic issues in overt and covert ways.
- **Dumfries Declaration:** The Dumfries Declaration is a statement of acknowledgement by the private sector that to reverse the decline in biodiversity, companies need to become much closer collaborators with conservation – researchers and conservationists. Those signing the declaration can then act by joining the unstoppable program.
- A series of **UNSTOPPABLE Events** joining leaders in business, entertainment, science and adventurers to take them on a bird’s eye view on the climate and nature challenge, what it takes to lead the way, and who they can bring their organisation and sector/industry with them. We are looking to start the first one early next year after COP28 and hold it in London.



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

- **UNSTOPPABLE the podcast** – interview. Joanna Lumley has agreed to co-host the first few.

Speaking Tour

Sacha's talks, both on the Flight of the Osprey expedition and showings of the film 'Flight of the Swans' with Q & A, generate a huge response, and surveys show people leave them feeling moved but also inspired to act. As this has the potential to turn our expedition stories into mass action and generate revenue through sponsorship and ticket sales, we are looking to fundraise to recruit a community and corporate event planner.

Education focus

- **Conference of Possibilities:** Conservation Without Borders is bringing the 'Conference of Possibilities' to Coleg y Cymoedd on November 17th, an innovative, sector-leading, Green STEM event. In the run-up to UN COP 28 it will bring education and industry together to:
 - Open the minds of young people in college to the exciting opportunities available in the green economy, and where they could have a future within it.
 - Prepare the future workforce for Wales' Green Industrial revolution.
 - If this works we will be looking to fundraise to roll this out in other colleges and regions.
- **Finding your Wings:** A multi-year program that connects learners across many divides, through the eyes of migratory birds. This would include a strong element to encourage students to act and have agency.

Initially working with schools in Australia, using FOTO materials and findings – including 360 VR footage. It would include dashboards of data. These would be generated from student gathered information about migratory species and habitats in different countries. It could include observations of behaviour, activity sites, numbers, threats, local attitudes and community knowledge.

Future Expeditions

The Greatest Migration (EAAF)

After assessment that interest is still strong from partners, Sacha is continuing discussions with government and organisational representatives on the potential for collaboration on an expedition.

Flight of the Vultures

Kath has been researching existing and new contacts, as well as the potential. We have all lined up with BBC radio 4 and World Service Producers to create radio content for both broadcasters.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

1. Human interference & disturbance
2. Persecution to extinction in UK & countries in EU
3. Egg collection
4. Nest vandalism
5. Collisions with power lines
6. Electrocutation on pylons
7. Spraying insecticide affecting food source
8. Hunting for taxidermy
9. Extreme rains - killing juveniles on the nest
10. Trapping
11. Entanglement in fish farm netting
12. Entanglement in discarded fishing net
13. Eating poisoned baits or fish killed with baits
14. Oil spills at critical sites
15. Drought and heatwaves
16. Mine waste + drought low water flow leading to algal blooms and mass fish death on major river
17. Light pollution
18. Wild fires threatening nesting areas
19. Wild fires creating a smoke barrier
20. Hunting for sport
21. Expansion of the Sahara desert - desertification
22. Eagle owl predation
23. Lack of funds for monitoring & management at sites
24. Illegal draining of aquifers to grow berries (for UK)
25. Mangrove removal leading to loss of habitat
26. Overfishing
27. Damming of rivers
28. Dynamite fishing around nest sites.
29. Draining wetlands for development
30. Goshawk predation
31. Plastic waste pollution
32. Birds landing on spikes fitted to high power pylons
33. Choked by leaches
34. Collisions with wind turbines
35. Hunting for food
36. Entanglement in fishing line and nets
37. Coastal erosion leading to loss of habitat
38. Fish death from fertilisers and pesticides



Threats found to the Ospreys during the FOTO expedition

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Systemic Problems Encountered

- Critical habitat - rapid loss not measured/ valued/ protected.
- Investment could yield high returns for nature and people, but uncertain routes for accessing available funds
- Loss of tourism revenue to protected areas and funding available for conservation efforts
- Industries impacting on sites or resources are not engaged sufficiently in solutions or aware of impact
- Government decision-makers have limited understanding, knowledge or appreciation of critical habitats.
- Development of power infrastructure - current and future - not being done to Environmental best practice
- Limited opportunities or funds for training of conservationists in a range of research and other skills
- Under-representation of women in conservation or decision-making about the natural environment
- Insufficient collaboration / resource-sharing between all the countries along the flyway
- Limited opportunities for young/ early career conservationists
- Not enough news on wildlife and conservation information shared via the media in the country
- Not enough activity or support to develop entrepreneurial approaches in conservation
- Limited access to specialist expertise and experts in conservation subjects
- Lack of regulation to protect sites or species either because laws are insufficient or not being enforced
- Overfishing - whether from artisanal or factory fishing
- Plastic pollution - people have other priorities, companies creating the plastic need to solve this problem
- Plastic pollution - people interested and willing but different solutions and case studies aren't available
- Limited education on nature and conservation is received by children in schools or of school age.
- Limited access for citizens to nature and wildlife experiences.
- Climate change exacerbating almost all challenges for people and wildlife



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Statement of Trustees' responsibilities

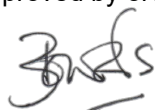
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Teresa Bowers
Chair of Trustees
Date: 31 October 2023

Conservation Without Borders

Independent examiner's report For the year ended 31 December 2022

Independent examiner's report to the Trustees of Conservation Without Borders ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Kreston Reeves LLP* Dated: 31 October 2023

Alison Jones FCA

Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
BN2 4GL

Conservation Without Borders

Statement of financial activities For the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	106,662	106,662	557,800
Total income		<u>106,662</u>	<u>106,662</u>	<u>557,800</u>
Expenditure on:				
Charitable activities	4	302,165	302,165	235,556
Total expenditure		<u>302,165</u>	<u>302,165</u>	<u>235,556</u>
Net movement in funds		<u>(195,503)</u>	<u>(195,503)</u>	<u>322,244</u>
Reconciliation of funds:				
Total funds brought forward		355,595	355,595	33,351
Net movement in funds		(195,503)	(195,503)	322,244
Total funds carried forward		<u>160,092</u>	<u>160,092</u>	<u>355,595</u>

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

The notes on pages 11 to 22 form part of these financial statements.

Conservation Without Borders

Balance sheet As at 31 December 2022

	Note	2022 £	2021 £
Tangible assets	9	96,429	39,479
Investments	10	-	100
		<u>96,429</u>	<u>39,579</u>
Current assets			
Debtors	11	11,724	3,810
Cash at bank		87,510	351,756
		<u>99,234</u>	<u>355,566</u>
Creditors: amounts falling due within one year	12	(35,571)	(39,550)
Net current assets		<u>63,663</u>	<u>316,016</u>
Total assets less current liabilities		<u>160,092</u>	<u>355,595</u>
Total net assets		<u><u>160,092</u></u>	<u><u>355,595</u></u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	160,092	355,595
Total funds		<u><u>160,092</u></u>	<u><u>355,595</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Teresa Bowers
(Chair of Trustees)
Date: 31 October 2023

The notes on pages 18 to 30 form part of these financial statements.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Conservation Without Borders 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.

2.2 Going concern

These accounts are prepared on the going concern basis. The trustees have given due consideration to the impact of the COVID19 pandemic, Brexit and the war in Ukraine and are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

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 income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated depreciation. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Motor vehicles	- 5 years straight line
Computer equipment	- 3 years straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	<u>106,662</u>	<u>106,662</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	<u>557,800</u>	<u>557,800</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Conservation, protection and improvement of the physical environment	<u>302,165</u>	<u>302,165</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Conservation, protection and improvement of the physical environment	<u>207,799</u>	<u>27,757</u>	<u>235,556</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Conservation, protection and improvement of the physical environment	<u>260,063</u>	<u>42,102</u>	<u>302,165</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Conservation, protection and improvement of the physical environment	<u>197,798</u>	<u>37,758</u>	<u>235,556</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Staff costs	121,082	121,082
Depreciation	15,653	15,653
Direct expedition costs	35,900	35,900
Travel and subsistence	79,014	79,014
Equipment	5,926	5,926
Entertainment	489	489
Staff Training	1,999	1,999
	<u>260,063</u>	<u>260,063</u>
	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £
Staff costs	88,216	88,216
Depreciation	9,946	9,946
Direct expedition costs	59,821	59,821
Travel and subsistence	17,406	17,406
Equipment	22,409	22,409
	<u>197,798</u>	<u>197,798</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Advertising	4,893	4,893
IT consumables	5,072	5,072
Subscriptions	2,708	2,708
Office overheads	5,199	5,199
Insurance	13,061	13,061
Accountancy fees	7,722	7,722
Legal and professional	536	536
Bank Fees	211	211
Governance costs	2,700	2,700
	<u>42,102</u>	<u>42,102</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £
Advertising	8,707	8,707
IT consumables	3,871	3,871
Travel and subsistence	4,673	4,673
Subscriptions	2,962	2,962
Office overheads	793	793
Accountancy fees	3,128	3,128
Legal and professional	120	120
Governance costs	13,504	13,504
	<u>37,758</u>	<u>37,758</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2021 - £1,500), and accountancy services of £6,300 (2021 - £3,300).

7. Staff costs

	2022 £	2021 £
Wages and salaries	114,086	83,126
Social security costs	4,596	3,148
Contribution to defined contribution pension schemes	2,400	1,942
	<u>121,082</u>	<u>88,216</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	<u>2</u>	<u>3</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

7. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The charities key management personnel consist of its Trustees and Chief executive officer. The total employee benefits received by key management personnel was £37,500 (2021: £45,756).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL-).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - NIL).

9. Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2022	27,982	21,443	49,425
Additions	72,603	-	72,603
At 31 December 2022	<u>100,585</u>	<u>21,443</u>	<u>122,028</u>
Depreciation			
At 1 January 2022	2,798	7,148	9,946
Charge for the year	8,505	7,148	15,653
At 31 December 2022	<u>11,303</u>	<u>14,296</u>	<u>25,599</u>
Net book value			
At 31 December 2022	<u>89,282</u>	<u>7,147</u>	<u>96,429</u>
At 31 December 2021	<u>25,184</u>	<u>14,295</u>	<u>39,479</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

10. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	100
At 31 December 2022	<u>100</u>
Impairment	
Charge for the year	100
At 31 December 2022	<u>100</u>
At 31 December 2022	<u>-</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	48	3,810
Prepayments and accrued income	11,676	-
	<u>11,724</u>	<u>3,810</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	4,200
Amounts owed to group undertakings	350	4,950
Other taxation and social security	1,983	-
Pensions payable	438	-
Other creditors	25,000	25,000
Accruals	7,800	5,400
	<u>35,571</u>	<u>39,550</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u>5,594</u>	<u>557,800</u>	<u>(207,799)</u>	<u>355,595</u>
Restricted funds				
The Eden Project	10,000	-	(10,000)	-
Peter Armitage	10,000	-	(10,000)	-
Crowdfunding	7,757	-	(7,757)	-
	<u>27,757</u>	<u>-</u>	<u>(27,757)</u>	<u>-</u>
Total of funds	<u><u>33,351</u></u>	<u><u>557,800</u></u>	<u><u>(235,556)</u></u>	<u><u>355,595</u></u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	5,594	557,800	(207,799)	355,595
Restricted funds	27,757	-	(27,757)	-
	<u>33,351</u>	<u>557,800</u>	<u>(235,556)</u>	<u>355,595</u>

Notes to the financial statements
For the year ended 31 December 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	96,429	96,429
Current assets	99,234	99,234
Creditors due within one year	(35,571)	(35,571)
Total	<u>160,092</u>	<u>160,092</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	39,479	39,479
Fixed asset investments	100	100
Current assets	355,566	355,566
Creditors due within one year	(39,550)	(39,550)
Total	<u>355,595</u>	<u>355,595</u>

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. During the year contributions totalling £2,400 (2021: £1,942) were made to the fund. At the balance sheet date contributions totalling £438 (2021: £nil) were due to the fund.

17. Related party transactions

Conservation Without Borders Trading Limited
 (Subsidiary company)

During the year the Charity received donations from the subsidiary company totalling £nil (2021: £170,830). At the balance sheet date the amount owed to the subsidiary company totalled £350 (2021: £4,950).

**Notes to the financial statements
For the year ended 31 December 2022**

CONSERVATION WITHOUT BORDERS

Trustees Annual Report and unaudited financial statements for the year ended 31 December 2022

1,000
Articles

MEDIA COVERAGE

£16.2 MILLION
Print and TV Media Value

1.3 BILLION
Audience impressions

24
Countries reading Flight of the Osprey articles

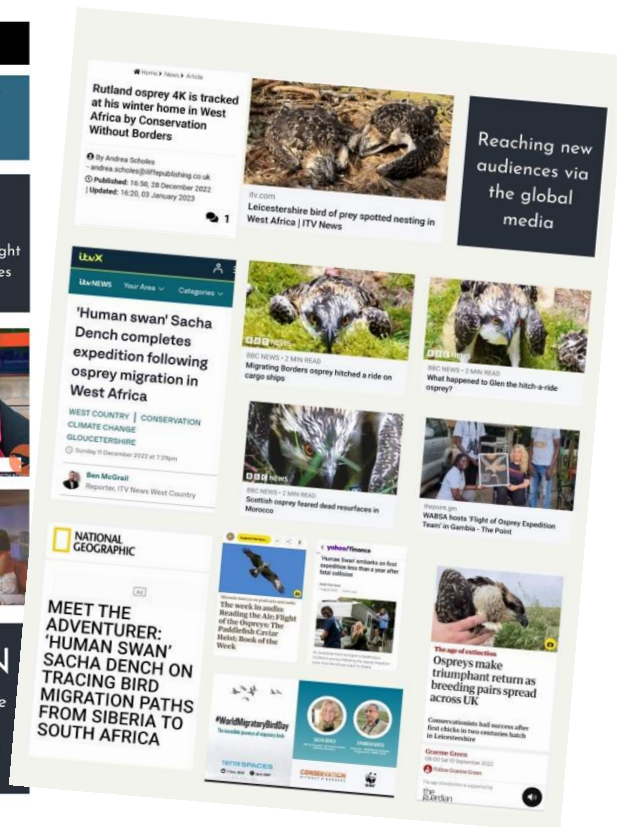
As featured:

- Good Morning Britain
- BBC Breakfast
- BBC Radio 4
- BBC News
- Evening Standard
- Guardian
- Independent
- ITV News
- National Geographic
- MSN.com
- STV
- The Times
- Yahoo.com
- El Pais



3.3 MILLION
Estimated listeners to the Flight of the Osprey 10 part BBC Radio 4 series





Conservation Without Borders

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Statement of financial activities	16
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Notes to the financial statements	18 - 30

Conservation Without Borders

Reference and administrative details of the Charity, its Trustees and advisers For the year ended 31 December 2022

Trustees	Gill Pipes (resigned 13 April 2022) Steven Holland (resigned 13 April 2022) Dan Brickell (resigned 13 April 2022) Kornelia Krystyna Korzec (appointed 13 April 2022) Teresa Bowers (appointed 15 July 2022) Chair of Trustees Nick Barter (appointed 14 July 2022) Dan Wheldon (appointed 13 April 2022) Michael Goodacre (appointed 13 April 2022, resigned 3 September 2022) Jane Waghorn (appointed 30 March 2022)
Charity registered number	1186094
Principal office	Swan Landing 11 The Square Changford Newton Abbot TQ13 8AA
Chief executive officer	Sacha Dench
Accountants	Kreston Reeves LLP Chartered Accountants Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
Bankers	Co-Operative Bank 1 Balloon St Manchester M60 4EP
Solicitors	Rix & Kay Solicitors LLP The Courtyard River Way Uckfield East Sussex TN22 1SL

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- conserving migratory birds and other animals and the habitats on which they depend;
- advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

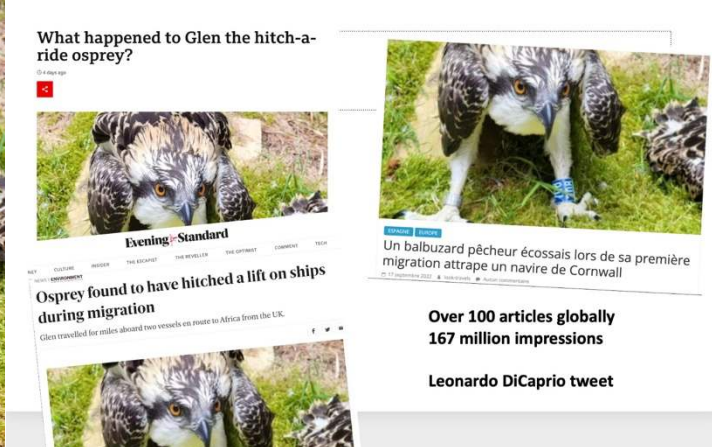
- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally-led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Purposes of the Charity

Conservation without Borders plays the role of using bold adventures and innovative story-telling techniques to bring conservationists together into powerful, focused collaborations, galvanising mass media, public, political and industry engagement in the most critical conservation issues and solutions of our time.

Our Vision and Mission

Our vision is a world where the state of nature, at a local, national, and international level is reported and talked about as much as sport and politics. A world where conservation issues are regarded as a critical factor in decision-making at all levels. A world where people see the wonder in nature, value local nature as part of their personal wealth, quality of their community, and quality of life. Also, where scientists and conservationists are highly respected public figures featuring highly in public life and government.



What happened to Glen the hitch-a-ride osprey?

Evening Standard

Osprey found to have hitched a lift on ships during migration

Un balbuzard pêcheur écossais lors de sa première migration attrape un navire de Cornwall

Over 100 articles globally
167 million impressions
Leonardo DiCaprio tweet

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Conservation Without Borders works in partnership with relevant UN agencies, including the CMS (Convention on Migratory Species) and a range of international and local organisations, to ensure the campaigns have international reach and lasting legacies.

The expeditions and campaigns are specifically designed to have a broad appeal across all sections of the public, both in the UK and internationally, through telling amazing and visually engaging stories, sharing as widely and freely as possible with those organisations and individuals that can help. We will have open access online engagement promoted by our interactions with the local and global broadcast media, and through partners. Our expedition model to promote awareness was clearly demonstrated by the 2016 'Flight of the Swans' project, created and led by Sacha Dench under the auspices of the Wildfowl and Wetland Trust. Flight of the Swans generated 1,000 TV and radio segments and 700 print and online pieces in the UK, Europe and Worldwide; for example in The Guardian, December 2016.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity(PB2)'.

b. Activities undertaken to achieve objectives

The proven impact of Flight of the Swans is the key methodology to be pursued by 'Conservation Without Borders' (CWB).

A list of suitable projects was created at the outset of the foundations of CWB. The priority project was the 'Flight of the Osprey' planned to take place in late Autumn of 2020 but due to the COVID-19 coronavirus pandemic, national and international lock downs and changing travel restrictions impacted the project launch delaying launch to 2022.



The Flight of the Osprey expedition team in Morocco

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Current projects

The Flight of the Osprey expedition began in August 2022 with a one-week training exercise in Scotland, before heading through the UK and into Europe and Africa. The full team arrived back at the end of 2022, before Sacha, Poul and Tim returned to do a return trip for additional recordings of interviews and footage, alongside bringing the Landrover home and returning to the UK in May 2023.

Aims of the expedition:

- **Adventures and Challenges from a birds-eye view:** To follow the migration of the osprey and bring to life the challenges for migratory birds along the East Atlantic Flyway between Europe and Africa, by focusing on the story of the osprey. We shared these via social media and news media in the UK and relevant countries.
- **Research:** We visited the most important wetland stopover sites for the osprey and other birds for our researchers to rapidly assess their health and any threats, and immediate concerns.
- **Why should we care?** To better understand the threats to birds - from climate change, to powerlines, from overfishing to plastic waste and fishing debris - and meet people that have solutions. We aim to better understand how global consumers are impacting either via use of resources or the impact of waste including plastics.

Core funding has been by MAVA Foundation, the Global Environment Facility, with additional funding from Transglobe Expedition Trust and a couple of generous individual donors in John Elkington and Peter Armitage.

We held an event in London to showcase the end of the RBCC project and to launch our next expedition - The Flight of the Osprey.



Sacha, Tim and Poul arrive back in the UK at the end of the expedition, their arrival was covered by ITV News

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Policy: As demonstrated by the Flight of the Swans legacy WWT project 'Swan Champions', it is anticipated Flight of the Osprey will be a driving force in policy changes at both local, regional and national levels in the countries visited. We are also in conversations about using imagery and stories from the project for other purposes.

Communications: BBC Radio 4 aired a 10-part 15-minute slot following the Flight of the Osprey expedition. Such was the popularity of the show, it was repeated two more times throughout the year. The Today programme has a listener figure of 5.8 million.

The FOTO podcast continued until the end of 2022. They proved to be popular with a culminated viewing across all podcasts on all platforms of 25,500 views.

The Climate Show for Sky TV followed the team back on their return expedition showing the highlights and discoveries of the team while they were in Gambia, Guinea, Mauritania, Senegal and Morocco. A longer version was created by CWB's Kathleen Retourne as country vlogs, which were published on YouTube, Facebook and Instagram.

A live interview with the CWB team, Tim Mackrill and Simon Curtin detailed the FOTO team's search and eventual sighting of 4K. This gave followers a chance to ask questions throughout the chat and received more than 2,000 views.

All 4 of the tagged ospreys gave interesting insights into their worlds and threats. 38 threats were identified, and analysis showed 20 systemic threats that sit behind those, many of which were identified as requiring industry collaboration.

Unfortunately, none of the four tagged Ospreys survived. Which highlights exactly why we need to collaborate with industries to focus on systemic change. Glen - who hit the headlines when he hitch-hiked on two ships - was recently found to have been killed by powerlines as many ospreys have (this is not in public domain yet, CWB in conjunction with Forestry & Land Scotland are working on ways to bring industries on board, rather than running a "hit piece" of power companies).

We met inspirational change makers along the flyway and are learning about different threats to the birds and the environment that we were not previously aware of. We discovered 38 threats to birds. All were connected to the collapse in biodiversity. Almost all made worse by climate change. Within this we also discovered 20 systemic problems. We will be looking at these separately, with a current focus on industry and business collaboration and education (further details below).

Some of the Media who have covered us:



coverage of the Flight of the Osprey expedition since it began

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Achievements and performance

a. Main achievements of the Charity

Throughout 2022 we received media coverage of an advertising value (exc radio coverage) £16.2 million, Global reach – 1.3 billion, Featured in 920 clippings. From January 1st to August 30th, we received media coverage value worth £3.2 million, with 187 million impressions and 445 clippings. The data ends in August as we no longer have free access to Hypefactors which was our data provider.

Media highlights include:

- BBC News – update on Glen (online)
- ITV News – FOTO return
- LBC Andrew Mar – Bird Flu
- ITV News – 4K in Guinea
- The Guardian – Bird Flu
- NHK World Japan – FOTO exped
- Wildhope TV – Beaver reintroduction
- ABC Australia – Repeat of Flight of the Swan and Joanna Lumley Doc

The team were with the Gambian collaborators at the point of discovery of a Bird Flu outbreak. We launched a Crowdfunder and raised £1,500 to provide immediate support of PPE and fuel for the West African Bird Study Association to allow the team to continue monitoring and dealing with the outbreak.

While in France, the FOTO team were invited to stay at the Manor & Maker chateaux and Sacha was interviewed for their YouTube vlog (20k subscribers) which opened us up to a new audience, and helped raise funds for the bird flu Crowdfunder

Sacha was also asked to provide a statement to the Annual meeting of the UN Food and Agriculture Organisation (FAO) on the experience and observations in the field. People from other countries got in touch on the back of the media coverage and we led the development of this Open letter, which was delivered to DEFRA and others and we DEFRA and APHA . Defra have now given £125,000 in support of the cause and have pledged to do more.

Now that the expedition has finished, Sacha has been on the road giving talks discussing the Ospreys and their journey, the people we met along the way, and what systemic issues need to be changed. To date she has spoken at:

- Transglobe - (in person)
- Maersk Green Week (online and available to 60,000 employees – we are hoping to capitalise on this relationship for our education program) £5,000 fee
- Spurn Migration (in person)
- East Asian- Australasian Flyway Partnership (Webinar)
- Relx SDG Inspiring Event (In person along with Jane Goodall and Ban Ki-Moon)
- LSA Symposium (in London in person)
- WOMAD Festival
- East Atlantic Flyway Youth Forum (Webinar with CWB's Kathleen Retourne on storytelling for conservation) £4,000 fee
- RSGS Inspiring People Events (in person, various locations in Scotland)

There are a few more events scheduled by the end of 2023, including the Artful Migration (Dumfries), Anthropy (Eden Project) and South American Bird Fair (Columbia). We are now looking at ways to harness Sacha's speaking skills to raise more funds and awareness for CWB and our projects.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022



Sacha speaking at WOMAD with Mike Dilger

She has also been a guest on several podcasts including

- Generative Leaders
- Rewildology
- Drink the Wild Air (the Guardians pick of the week)
- Planet Pod
- Naturespace with Haithes (air date tbc)

Sacha has been awarded the Animal Action award by IFAW - a prize giving event (£1,000) and press will take place on October 17th. They had an audience of 800,000 on FB and 200,000 on YouTube.

The updated Flight of the Swan documentary was premiered in Chagford and received extremely positive feedback. It has been entered into several film festivals and has been picked for the official selection for the International Film Festival the Hague. We are in discussions to take the film on the road with Sacha there for a Q&A.

Trustees' report (continued)
For the year ended 31 December 2022



The West African Bird Study Association of Africa were struggling with poor equipment during the Bird Flu outbreak

Socials: We are active on Facebook, Instagram, Twitter, YouTube and LinkedIn. Since the FOTO expedition began, we have seen a notable increase in followers and engagement. Facebook followers are up 40% year-to-date. Instagram followers increased 31% and Twitter followers rose 22%.

We will be launching a new YouTube show (name TBC) which will be a weekly mix of short chats with people making a difference, alongside Sacha's journey and fun updates. It will be an informative and informal way to connect with different people and audiences along the flyway.

Fundraising: We have started a Patreon account whereby people can pledge to make regular monthly donations in return for exclusive content and access to events. A QR code has been created which has been printed on business cards, the code will take them to the website to fill out their details. These business cards will be handed out at any event CWB is attending/speaking/producing.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of Conservation Without Borders to operate in the future with a general, non-project specific, free reserve equivalent to six months operating costs. This figure will be based on 6 times the average monthly operational spend from the preceding 12 months. As CWB grows this reserve policy may develop to create more specific reserves for focussed purposes.

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

c. Financial Position

Income for the year amounted to £106,662 (2021: £557,800). Expenditure for the year amounted to £302,165 (2021: £235,556). The net (deficit) / surplus for the year amounted to (£195,503) (2021: £322,224)

At the year end the value of the charity's free reserves amounted to £160,092 (2021: £355,595).

During the previous year the charity incorporated a trading subsidiary to manage its sponsorship agreements. During the year the charity received a donation of £nil (2021: £170,830) from its subsidiary.

Conservation Without Borders would like to say thank you to all its sponsors:

Global Environment Facility , Hydro Flask, Lazarus Training First Aid Provider, Live U, Mava Foundation, Osprey Europe, Paramo Directional Clothing, Rix & Kay Solicitors LLP, Spring PR, Ramsar, Transglobe Expedition Trust, Viking Optical, WildConnect, Wildlife Teak, Zoleo.

Structure, governance and management

a. Constitution

Conservation Without Borders is a registered charity, number 1186094, and is constituted under a CIO Foundation dated 01 November 2019.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

c. Risk management

We review risk management at all Trustees meetings to ensure that we have identified relevant major financial, legal/governance, operational and reputational risks, and that appropriate risk management policies and procedures are in place to address potential risks. The Trustees and the CEO ensure that all staff and volunteers are aware of the need to manage risk effectively. Further details are available upon request.

Plans for future periods



Future projects:

UNSTOPPABLE

We have launched Unstoppable as part of the CWB brand, aimed at making the “Impossible Unstoppable”. Combining the colours of the UN Sustainable development goals, the iconic swirl of the James bond logo, symbols of nature and the movement of breaking wave, the strength of this branding has been very well received.

Under this umbrella, we will run the following, all allied with systems change:

- **Our UNSTOPPABLE corporate partnership program** in which companies can engage staff and find their nature purpose, alongside their commercial one. Elements of the program allow companies space for re-imagining what their ‘nature purpose’ could be along with their commercial purpose. CWB would use the funds and industry network developed through this program to continue to tackle systemic issues in overt and covert ways.
- **Dumfries Declaration:** The Dumfries Declaration is a statement of acknowledgement by the private sector that to reverse the decline in biodiversity, companies need to become much closer collaborators with conservation – researchers and conservationists. Those signing the declaration can then act by joining the unstoppable program.
- A series of **UNSTOPPABLE Events** joining leaders in business, entertainment, science and adventurers to take them on a bird’s eye view on the climate and nature challenge, what it takes to lead the way, and who they can bring their organisation and sector/industry with them. We are looking to start the first one early next year after COP28 and hold it in London.



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

- **UNSTOPPABLE the podcast** – interview. Joanna Lumley has agreed to co-host the first few.

Speaking Tour

Sacha's talks, both on the Flight of the Osprey expedition and showings of the film 'Flight of the Swans' with Q & A, generate a huge response, and surveys show people leave them feeling moved but also inspired to act. As this has the potential to turn our expedition stories into mass action and generate revenue through sponsorship and ticket sales, we are looking to fundraise to recruit a community and corporate event planner.

Education focus

- **Conference of Possibilities:** Conservation Without Borders is bringing the 'Conference of Possibilities' to Coleg y Cymoedd on November 17th, an innovative, sector-leading, Green STEM event. In the run-up to UN COP 28 it will bring education and industry together to:
 - Open the minds of young people in college to the exciting opportunities available in the green economy, and where they could have a future within it.
 - Prepare the future workforce for Wales' Green Industrial revolution.
 - If this works we will be looking to fundraise to roll this out in other colleges and regions.
- **Finding your Wings:** A multi-year program that connects learners across many divides, through the eyes of migratory birds. This would include a strong element to encourage students to act and have agency.

Initially working with schools in Australia, using FOTO materials and findings – including 360 VR footage. It would include dashboards of data. These would be generated from student gathered information about migratory species and habitats in different countries. It could include observations of behaviour, activity sites, numbers, threats, local attitudes and community knowledge.

Future Expeditions

The Greatest Migration (EAAF)

After assessment that interest is still strong from partners, Sacha is continuing discussions with government and organisational representatives on the potential for collaboration on an expedition.

Flight of the Vultures

Kath has been researching existing and new contacts, as well as the potential. We have all lined up with BBC radio 4 and World Service Producers to create radio content for both broadcasters.

Conservation Without Borders

**Trustees' report (continued)
For the year ended 31 December 2022**

- 1. Human interference & disturbance
- 2. Persecution to extinction in UK & countries in EU
- 3. Egg collection
- 4. Nest vandalism
- 5. Collisions with power lines
- 6. Electrocutation on pylons
- 7. Spraying insecticide affecting food source
- 8. Hunting for taxidermy
- 9. Extreme rains - killing juveniles on the nest
- 10. Trapping
- 11. Entanglement in fish farm netting
- 12. Entanglement in discarded fishing net
- 13. Eating poisoned baits or fish killed with baits
- 14. Oil spills at critical sites
- 15. Drought and heatwaves
- 16. Mine waste + drought low water flow leading to algal blooms and mass fish death on major river
- 17. Light pollution
- 18. Wild fires threatening nesting areas
- 19. Wild fires creating a smoke barrier
- 20. Hunting for sport
- 21. Expansion of the Sahara desert - desertification
- 22. Eagle owl predation
- 23. Lack of funds for monitoring & management at sites
- 24. Illegal draining of aquifers to grow berries (for UK)
- 25. Mangrove removal leading to loss of habitat
- 26. Overfishing
- 27. Damming of rivers
- 28. Dynamite fishing around nest sites.
- 29. Draining wetlands for development
- 30. Goshawk predation
- 31. Plastic waste pollution
- 32. Birds landing on spikes fitted to high power pylons
- 33. Choked by leaches
- 34. Collisions with wind turbines
- 35. Hunting for food
- 36. Entanglement in fishing line and nets
- 37. Coastal erosion leading to loss of habitat
- 38. Fish death from fertilisers and pesticides



38
Osprey threats encountered so far.
All connected to the collapse in biodiversity. Almost all made worse by climate change.

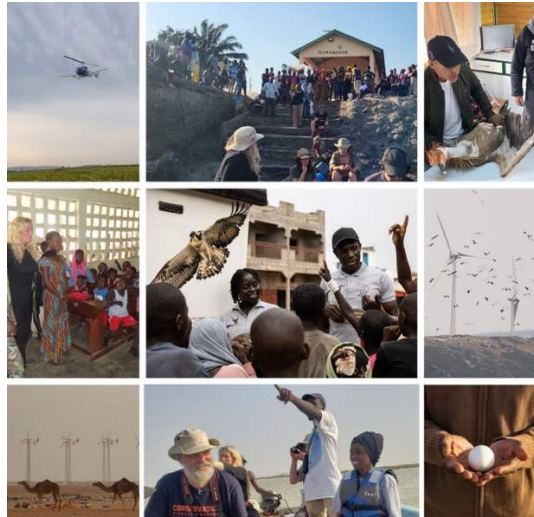
Threats found to the Ospreys during the FOTO expedition

Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Systemic Problems Encountered

- Critical habitat - rapid loss not measured/ valued/ protected.
- Investment could yield high returns for nature and people, but uncertain routes for accessing available funds
- Loss of tourism revenue to protected areas and funding available for conservation efforts
- Industries impacting on sites or resources are not engaged sufficiently in solutions or aware of impact
- Government decision-makers have limited understanding, knowledge or appreciation of critical habitats.
- Development of power infrastructure - current and future - not being done to Environmental best practice
- Limited opportunities or funds for training of conservationists in a range of research and other skills
- Under-representation of women in conservation or decision-making about the natural environment
- Insufficient collaboration / resource-sharing between all the countries along the flyway
- Limited opportunities for young/ early career conservationists
- Not enough news on wildlife and conservation information shared via the media in the country
- Not enough activity or support to develop entrepreneurial approaches in conservation
- Limited access to specialist expertise and experts in conservation subjects
- Lack of regulation to protect sites or species either because laws are insufficient or not being enforced
- Overfishing - whether from artisanal or factory fishing
- Plastic pollution - people have other priorities, companies creating the plastic need to solve this problem
- Plastic pollution - people interested and willing but different solutions and case studies aren't available
- Limited education on nature and conservation is received by children in schools or of school age.
- Limited access for citizens to nature and wildlife experiences.
- Climate change exacerbating almost all challenges for people and wildlife



Conservation Without Borders

Trustees' report (continued) For the year ended 31 December 2022

Statement of Trustees' responsibilities

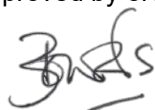
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Teresa Bowers
Chair of Trustees
Date: 31 October 2023

Conservation Without Borders

Independent examiner's report For the year ended 31 December 2022

Independent examiner's report to the Trustees of Conservation Without Borders ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Kreston Reeves LLP* Dated: 31 October 2023

Alison Jones FCA

Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
BN2 4GL

Conservation Without Borders

Statement of financial activities For the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	106,662	106,662	557,800
Total income		<u>106,662</u>	<u>106,662</u>	<u>557,800</u>
Expenditure on:				
Charitable activities	4	302,165	302,165	235,556
Total expenditure		<u>302,165</u>	<u>302,165</u>	<u>235,556</u>
Net movement in funds		<u>(195,503)</u>	<u>(195,503)</u>	<u>322,244</u>
Reconciliation of funds:				
Total funds brought forward		355,595	355,595	33,351
Net movement in funds		(195,503)	(195,503)	322,244
Total funds carried forward		<u>160,092</u>	<u>160,092</u>	<u>355,595</u>

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

The notes on pages 11 to 22 form part of these financial statements.

Conservation Without Borders

Balance sheet As at 31 December 2022

	Note	2022 £	2021 £
Tangible assets	9	96,429	39,479
Investments	10	-	100
		<u>96,429</u>	<u>39,579</u>
Current assets			
Debtors	11	11,724	3,810
Cash at bank		87,510	351,756
		<u>99,234</u>	<u>355,566</u>
Creditors: amounts falling due within one year	12	(35,571)	(39,550)
		<u>63,663</u>	<u>316,016</u>
Net current assets		<u>63,663</u>	<u>316,016</u>
Total assets less current liabilities		<u>160,092</u>	<u>355,595</u>
Total net assets		<u>160,092</u>	<u>355,595</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	160,092	355,595
		<u>160,092</u>	<u>355,595</u>
Total funds		<u>160,092</u>	<u>355,595</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Teresa Bowers
(Chair of Trustees)
Date: 31 October 2023

The notes on pages 18 to 30 form part of these financial statements.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Conservation Without Borders 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.

2.2 Going concern

These accounts are prepared on the going concern basis. The trustees have given due consideration to the impact of the COVID19 pandemic, Brexit and the war in Ukraine and are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

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 income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated depreciation. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Motor vehicles	- 5 years straight line
Computer equipment	- 3 years straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £
Donations	<u>106,662</u>	<u>106,662</u>

	Unrestricted funds 2021 £	Total funds 2021 £
Donations	<u>557,800</u>	<u>557,800</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £
Conservation, protection and improvement of the physical environment	<u>302,165</u>	<u>302,165</u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Conservation, protection and improvement of the physical environment	<u>207,799</u>	<u>27,757</u>	<u>235,556</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Conservation, protection and improvement of the physical environment	<u>260,063</u>	<u>42,102</u>	<u>302,165</u>

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Conservation, protection and improvement of the physical environment	<u>197,798</u>	<u>37,758</u>	<u>235,556</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Staff costs	121,082	121,082
Depreciation	15,653	15,653
Direct expedition costs	35,900	35,900
Travel and subsistence	79,014	79,014
Equipment	5,926	5,926
Entertainment	489	489
Staff Training	1,999	1,999
	<u>260,063</u>	<u>260,063</u>
	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £
Staff costs	88,216	88,216
Depreciation	9,946	9,946
Direct expedition costs	59,821	59,821
Travel and subsistence	17,406	17,406
Equipment	22,409	22,409
	<u>197,798</u>	<u>197,798</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Conservation, protection and improvement of the physical environment 2022 £	Total funds 2022 £
Advertising	4,893	4,893
IT consumables	5,072	5,072
Subscriptions	2,708	2,708
Office overheads	5,199	5,199
Insurance	13,061	13,061
Accountancy fees	7,722	7,722
Legal and professional	536	536
Bank Fees	211	211
Governance costs	2,700	2,700
	<u>42,102</u>	<u>42,102</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

5. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £
Advertising	8,707	8,707
IT consumables	3,871	3,871
Travel and subsistence	4,673	4,673
Subscriptions	2,962	2,962
Office overheads	793	793
Accountancy fees	3,128	3,128
Legal and professional	120	120
Governance costs	13,504	13,504
	<u>37,758</u>	<u>37,758</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2021 - £1,500), and accountancy services of £6,300 (2021 - £3,300).

7. Staff costs

	2022 £	2021 £
Wages and salaries	114,086	83,126
Social security costs	4,596	3,148
Contribution to defined contribution pension schemes	2,400	1,942
	<u>121,082</u>	<u>88,216</u>

The average number of persons employed by the Charity during the year was as follows:

	2022 No.	2021 No.
Staff	<u>2</u>	<u>3</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

7. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The charities key management personnel consist of its Trustees and Chief executive officer. The total employee benefits received by key management personnel was £37,500 (2021: £45,756).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL-).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - NIL).

9. Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost or valuation			
At 1 January 2022	27,982	21,443	49,425
Additions	72,603	-	72,603
At 31 December 2022	<u>100,585</u>	<u>21,443</u>	<u>122,028</u>
Depreciation			
At 1 January 2022	2,798	7,148	9,946
Charge for the year	8,505	7,148	15,653
At 31 December 2022	<u>11,303</u>	<u>14,296</u>	<u>25,599</u>
Net book value			
At 31 December 2022	<u>89,282</u>	<u>7,147</u>	<u>96,429</u>
At 31 December 2021	<u>25,184</u>	<u>14,295</u>	<u>39,479</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

10. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	100
At 31 December 2022	<u>100</u>
Impairment	
Charge for the year	100
At 31 December 2022	<u>100</u>
At 31 December 2022	<u>-</u>

11. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	48	3,810
Prepayments and accrued income	11,676	-
	<u>11,724</u>	<u>3,810</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

12. Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	4,200
Amounts owed to group undertakings	350	4,950
Other taxation and social security	1,983	-
Pensions payable	438	-
Other creditors	25,000	25,000
Accruals	7,800	5,400
	<u>35,571</u>	<u>39,550</u>

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Unrestricted funds				
General Funds - all funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u>5,594</u>	<u>557,800</u>	<u>(207,799)</u>	<u>355,595</u>
Restricted funds				
The Eden Project	10,000	-	(10,000)	-
Peter Armitage	10,000	-	(10,000)	-
Crowdfunding	7,757	-	(7,757)	-
	<u>27,757</u>	<u>-</u>	<u>(27,757)</u>	<u>-</u>
Total of funds	<u><u>33,351</u></u>	<u><u>557,800</u></u>	<u><u>(235,556)</u></u>	<u><u>355,595</u></u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2022

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	<u>355,595</u>	<u>106,662</u>	<u>(302,165)</u>	<u>160,092</u>

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	5,594	557,800	(207,799)	355,595
Restricted funds	27,757	-	(27,757)	-
	<u>33,351</u>	<u>557,800</u>	<u>(235,556)</u>	<u>355,595</u>

Notes to the financial statements
For the year ended 31 December 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	96,429	96,429
Current assets	99,234	99,234
Creditors due within one year	(35,571)	(35,571)
Total	<u>160,092</u>	<u>160,092</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	39,479	39,479
Fixed asset investments	100	100
Current assets	355,566	355,566
Creditors due within one year	(39,550)	(39,550)
Total	<u>355,595</u>	<u>355,595</u>

16. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. During the year contributions totalling £2,400 (2021: £1,942) were made to the fund. At the balance sheet date contributions totalling £438 (2021: £nil) were due to the fund.

17. Related party transactions

Conservation Without Borders Trading Limited
 (Subsidiary company)

During the year the Charity received donations from the subsidiary company totalling £nil (2021: £170,830). At the balance sheet date the amount owed to the subsidiary company totalled £350 (2021: £4,950).

**Notes to the financial statements
For the year ended 31 December 2022**

Conservation Without Borders
1186094

**Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA**

Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
BN2 4GL

Dear Sirs

This letter is furnished at your request in connection with your independent examination of the financial statements of the charity for the period ended 31 December 2022 for the purposes enabling you to issue your report to the trustees required by the Charities Act 2011 in respect of the charity's accounting records and preparation of the financial statements.

We recognise that our representations concerning the matters referred to below are significant in enabling you to issue your independent examiner's report.

In particular, we have carefully considered the impact of the COVID-19 pandemic and the UK's exit from the European Union ('Brexit'), on the charity's business and its financial statements.

We have fulfilled our responsibilities as trustees of the charity, as set out in your terms of engagement dated 29 September 2020, under the Charities Act 2011 for preparing financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of the period end and of the results of operations for the period then ended and for making accurate representations to you.

The financial statements have been prepared in accordance with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, and in accordance with United Kingdom Generally Accepted Accounting Practice, including *Accounting and Reporting by Charities: The 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 (FRS102)* ("the SORP"), including all subsequent Update Bulletins issued that apply to the period under review .

Audit exemption

We confirm that the charity is entitled to the exemptions from an audit of the financial statements as set out in the Charities Act 2011 in that:-

- The incoming resources of the charity did not exceed £1 million; or
- The incoming resources of the charity did not exceed £250,000 and the charity's gross assets did not exceed £3.26million; or
- The incoming resources of the charity and its group did not exceed £1 million, after eliminating intra group transactions and consolidation adjustments; and

An audit of the financial statements is not required by the charity's governing documents.

Fraud

We acknowledge our responsibility for the design, implementation and maintenance of a system of internal control in order to prevent and detect fraud.

We have assessed the risk that the financial statements may be materially misstated as a result of fraud and it is our opinion that any such risk is minimal.

We are not aware of any irregularities involving management or employees who have a significant role with regards to the internal control system or that could have a material effect on the financial statements.

We are not aware of any fraud or suspected fraud of any kind communicated by current or former employees, analysts, regulators or any others.

We are not aware of matters related to fraudulent activity or other non-compliance with law or regulation arising since the beginning of the period which have been communicated to the Charity Commission.

Provision of information

We have made available to your representatives all significant financial records and related data. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to obtain information. All other records and related information, including minutes of all management meetings, have been made available to you.

Accounting records

All financial transactions of the charity have been properly reflected in the accounting records in accordance with the requirements of the Charities Act 2011 and have been properly reflected in the financial statements.

Accounting estimates

We confirm that the methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework. We confirm that we have informed you of all such significant assumptions.

Minutes and Contracts

The minute books presented to you contain complete and authentic minutes of all meetings of the charity's trustees held since the beginning of the period under review.

We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

None of the trustees had at any time in the period an interest in any contract with the charity except as disclosed in the notes to the financial statements.

Law and Regulations

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal and regulatory framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to yourselves and disclosed in the financial statements.

We confirm that we have reviewed the guidance "How to report a serious incident in your charity" published by the Charity Commission. We confirm that where appropriate a Serious Incident Report has been submitted to the Charity Commission and you are aware of these circumstances.

We are not aware of any instances during the period where the charity has operated outside its charitable objectives as laid down in its governing documents.

We can confirm that our procedures for handling data are compliant with the General Data Protection Regulation and that there have been no events which could result in any penalty being levied by the Information Commissioner's Office which could have a material impact on the financial statements.

Other Current Assets

We are of the opinion that other current assets have a value on realisation in the ordinary course of operations at least equal to the amounts at which they are stated in the financial statements. In particular adequate provision has been made against all amounts owing to the charity, which are known, or may be expected, to be irrecoverable.

Assets - General

We confirm that the charity has satisfactory title to all assets appearing in the balance sheet and that they are free from any lien or charge unless otherwise stated in the financial statements.

We have no intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Liabilities - General

All known liabilities of the charity at the balance sheet date have been included in the financial statements. Adequate provisions have been made in the financial statements for liabilities, which are known to exist but the amount of which, cannot be accurately determined.

Provision has been made for all grant commitments made by the charity in line with the requirements of the SORP.

Contingent Liabilities

We have disclosed to you all claims in connection with litigation or any other claims of material importance that have been, or are expected to be, received and any such claims have been appropriately accounted for and disclosed in the financial statements.

We have disclosed to you all other contingent liabilities

Taxation

The charity has not undertaken any activities during the year upon which a tax liability arises.

Statement of financial activities

All income of the charity for the period under review has been included in the financial statements.

Except as disclosed in the financial statements the results for the period were not materially affected by:

- transactions of a sort not usually undertaken by the charity.
- circumstances of an exceptional or non-recurring nature.
- charges or credits relating to prior periods.

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

Transactions with trustees and other related parties

Trustees' remuneration

We confirm that no remuneration was paid to trustees during the period under review.

Key management personnel compensation

We confirm that in addition to the trustees of the charity, the following individuals are considered to have formed part of the Key Management of the charity during the accounting period due to their authority and responsibility for planning, directing and controlling the activities of the charity:

- Sacha Dench

Related party transactions

We confirm that we have fully disclosed to you the identity of all of the charity's related parties.

You have been provided with details of all transactions between the charity and its related parties that have arisen during the accounting period and we confirm that the disclosure made in the financial statements of these transactions is complete and accurate.

Capital Commitments

The financial statements make full disclosure of all outstanding amounts contracted for at the balance sheet date in respect of capital expenditure.

Post Balance Sheet Events

Since the balance sheet date no events or transactions have either occurred or are pending which would have a material effect upon the financial statements at that date, or for the period then ended, or which are of such significance in relation to the charity's affairs as to require disclosure in the financial statements.

Financial Facilities

Since the balance sheet date adequate financial facilities have continued to be available to the charity and we have no reason to believe that such facilities will be withdrawn within the next twelve months.

Review of going concern basis

We confirm that we have considered the charity's future operations, working capital requirements and cashflows and we feel that the going concern basis is appropriate for the preparation of the financial statements for the period under review. Our considerations have covered a period of not less than 12 months from the date of the approval of the financial statements.

Our consideration has included a thorough assessment of the charity's ability to continue trading as a going concern in light of the COVID-19 pandemic and the global economic uncertainty it has caused, and of Brexit and the end of the Brexit transition period. We have taken appropriate measures, as far as possible based on the information currently available to us, to safeguard the current and future operations of the charity.

In making this assessment we have prepared revised forecasts, cashflows and our disaster planning includes due consideration of coronavirus contingency measures.

All projected cashflows, management accounts and other information and assumptions used in reaching this conclusion have been made available to you for the purposes of your assignment. We confirm that our plans for future actions required to enable the charity to continue as a going concern are feasible.

There are no material uncertainties of which we are aware that cast doubt on the charity's ability to continue as a going concern.

We are of the opinion that the disclosure on going concern in both the trustees' report and the financial statements is an accurate reflection of the charity's financial position.

Current economic climate – COVID-19 and Brexit

We confirm that we are aware of our responsibility as trustees to consider, as far as possible with the information currently available to us, the full impact of the COVID-19 pandemic and its effect on the global economic climate (together 'COVID-19') and Brexit and the end of the transition period (together 'Brexit'), on all aspects of the charity's financial and narrative reporting.

We confirm that all representations made in this letter include due consideration of these factors. In particular this includes, but is not limited to, the following:

- Appropriate disclosure has been included in the charity's narrative reporting regarding the impact of COVID-19 and Brexit on the charity's performance during the period, our assessment of principal risks and uncertainties and the future activity of the charity;
- We acknowledge our responsibility in the preparation of the financial statements for making appropriate judgments, estimates and assumptions. We have informed you of the judgements and estimates, including those related to COVID-19 and Brexit, that have had the most significant impact on the financial statements;
- The financial statements reflect the conditions which existed at the reporting date,
 - to the extent that the spread of COVID-19 was known and government measures were announced, together with its impact on the local and global economic climate; and
 - to the extent that arrangements and agreements had been announced in respect of the UK leaving the European Union.
 - The effect of material non-adjusting events subsequent to the reporting date has been disclosed in the financial statements;
- At the reporting date, any additional liabilities arising as a result of COVID-19 and Brexit have been recognised. We have specifically considered whether any additional provision is required in respect of:
 - Doubtful debts;
 - Onerous leases and contracts;

Approval of Financial Statements

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The financial statements and the contents of this letter were formally approved by the board at a meeting held on the date shown below.

Yours faithfully

T Bowers

for and on behalf of the Board of Trustees

Date:

CONSERVATION WITHOUT BORDERS

England & Wales - Charity number 1186094

Accounts

Conservation Without Borders

Charity number: 1186094



Conservation Without Borders

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2021

Conservation Without Borders

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Conservation Without Borders

For the year ended 31 December 2021

Reference and administrative details of the Charity, its Trustees and advisers

For the year ended 31 December 2021

Trustees	Gill Pipes (appointed 1 November 2019, resigned 13 April 2022) Steven Holland (appointed 1 November 2019, resigned 13 April 2022) Dan Brickell (appointed 1 November 2019, resigned 13 April 2022) Kornelia Krystyna Korzec (appointed 13 April 2022) Teresa Bowers (appointed 15 July 2022) Nick Barter (appointed 14 July 2022) Dan Wheldon (appointed 13 April 2022) Michael Goodacre (appointed 13 April 2022, resigned 03 September 2022) Jane Waghorn (appointed 30 March 2022)
Charity registered number	1186094
Principal office	Swan Landing 11 The Square Changford Newton Abbot TQ13 8AA
Chief executive officer	Sacha Dench
Accountants	Kreston Reeves LLP Chartered Accountants Plus X Innovation Hub Lewes Road Brighton East Sussex BN2 4GL
Bankers	Co-Operative Bank 1 Balloon St Manchester M60 4EP
Solicitors	Rix & Kay Solicitors LLP The Courtyard River Way Uckfield East Sussex TN22 1SL

Conservation Without Borders

Trustees' report For the year ended 31 December 2021

Trustees' report For the year ended 31 December 2021

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2021 to 31 December 2021.

Objectives and activities

a. Policies and objectives

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- conserving migratory birds and other animals and the habitats on which they depend;
- advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally-led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Purposes of the Charity

Conservation without Borders plays the role of using bold adventures and innovative story-telling techniques to bring conservationists together into powerful, focused collaborations, galvanising mass media, public, political and industry engagement in the most critical conservation issues and solutions of our time.

Our Vision and Mission

Our vision is a world where the state of nature, at a local, national, and international level is reported and talked about as much as sport and politics. A world where conservation issues are regarded as a critical factor in decision-making at all levels. A world where people see the wonder in nature, value local nature as part of their personal wealth, quality of their community, and quality of life. Also, where scientists and conservationists are highly respected public figures featuring highly in public life and government.



Conservation Without Borders

Trustees' report

For the year ended 31 December 2021

Conservation Without Borders works in partnership with relevant UN agencies, including the CMS (Convention on Migratory Species) and a range of international and local organisations, to ensure the campaigns have international reach and lasting legacies.

The expeditions and campaigns are specifically designed to have a broad appeal across all sections of the public, both in the UK and internationally, through telling amazing and visually engaging stories, sharing as widely and freely as possible with those organisations and individuals that can help. We will have open access online engagement promoted by our interactions with the local and global broadcast media, and through partners. Our expedition model to promote awareness was clearly demonstrated by the 2016 'Flight of the Swans' project, created and led by Sacha Dench under the auspices of the Wildfowl and Wetland Trust. Flight of the Swans generated 1,000 TV and radio segments and 700 print and online pieces in the UK, Europe and Worldwide; for example in The Guardian, December 2016.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity(PB2)'.

b. Activities undertaken to achieve objectives

The proven impact of Flight of the Swans is the key methodology to be pursued by 'Conservation Without Borders' (CWB).

A list of suitable projects was created at the outset of the foundations of CWB. The priority project was the 'Flight of the Osprey' planned to take place in late Autumn of 2020 but due to the COVID-19 coronavirus pandemic, national and international lock downs and changing travel restrictions impacted the project launch delaying launch to 2022.

Round Britain Climate Challenge

As CWB's activities were effectively restricted to the United Kingdom in 2020/21 the effort of CWB was refocused behind the 'Round Britain Climate Challenge' – a circumnavigation of the mainland UK by electric paramotor. A first in history, Sacha and an expedition team of 6 travelled the UK meeting the individuals, communities and businesses experiencing the effects of climate change up close, sharing solutions to tackling the greatest problem of our time - climate change.

At COP26 hosted in Glasgow, November 2021 the Round Britain Climate Challenge featured as a signature event during the build-up. Conservation Without Borders shared the stories and voices from around the UK leading the way for a green revolution. Each Climate Hero had a message for governments and business leaders, which we were proud to platform at COP26.



Round Britain Climate

The expedition was curtailed by the tragic aviation accident near Lochinver in Sutherland.

Conservation Without Borders

Trustees' report

For the year ended 31 December 2021

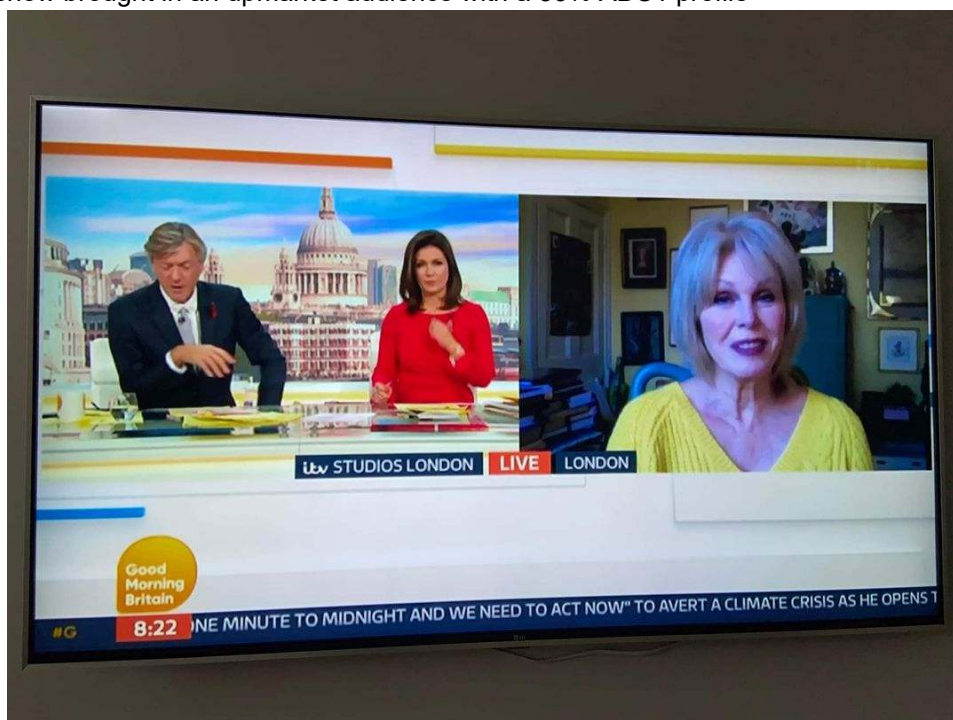


The CWB team at COP26

Inspired by the imagination of the venture the ITV production company, Wingspan Productions joined the expedition at key points to film an ITV documentary, fronted by Joanna Lumley which was shown on primetime TV in the first week of COP26 conference.

The film consolidated at 1.6m (figures based on overnights plus catch-up up to 7 days). Further details on the Overnights below:

- The show avg 1.4m, delivering a 9.4% share
- The show appealed more with the older with 75% of the adult audience 55+
- The show brought in an upmarket audience with a 56% ABC1 profile



Joanna Lumley on Good Morning Britain talking about the Round Britain Climate

Conservation Without Borders

Trustees' report

For the year ended 31 December 2021

Overall, the print advertising value equivalent (AVE) of the RBCC project was valued at £11,643,782.37 across 1089 pieces of printed press coverage. This has an overall reach of 1,258,787,285.

The RBCC theme was around urgency to act but optimism that we can change. We asked that if Britain drove industrial revolution, can we drive the green revolution?

We held an event in London to showcase the end of the RBCC project and to launch our next expedition - The Flight of the Osprey.

"Sacha Dench's adventures are stories you can only dream of - facing down all barriers and blessed with the courage of a lioness she literally soars into history books, and inspires everyone" – Joanna Lumley

"Conservation without Borders has found a new way to shift the narrative on climate and biodiversity issues, and their campaigns are the perfect hybrid of high profile communication platform leading to real, on the ground action. We, the High Level Champions, support their initiative fully and would highly recommend them to any organisation wishing to make an important contribution to the global climate crisis," Nigel Topping

"I have been a fan of Conservation Without Borders for about 6 years. And I am hugely inspired by their work because the future is all about humans demonstrating they care by doing important conservation work," Sir Tim Smit



Conservation Without Borders

Trustees' report For the year ended 31 December 2021

Current project - Flight of the Osprey

The Flight of the Osprey project started their expedition in August 2022 with a one-week training exercise in Scotland, before heading through the UK and into Europe, Morocco and now Mauritania

Aims of the expedition:

- **Adventures and Challenges from a birds-eye view:** To follow the migration of the Osprey, and bring to life the challenges for migratory birds along the East Atlantic Flyway between Europe and Africa, by focusing on the story of the osprey. We share these via social media and news media in the UK and relevant countries.
- **Research:** To visit the most important wetland stopover sites for the osprey and other birds for our researchers to rapidly assess their health and any threats, immediate concerns. This includes assessments of seagrass and the sources of plastics
- **Why should we care?** To better understand the threats to birds - from climate change, to powerlines, from overfishing to plastic waste and fishing debris - and meet people that have solutions. We aim to better understand how global consumers are impacting either via use of resources or the impact of waste including plastics. Core funding has been by MAVA Foundation, the Global Environment Facility, with additional funding from Transglobe Expedition Trust and a couple of generous individual donors in John Elkington and Peter Armitage.

The expedition is taking place overland in three LandRover vehicles which are branded with FOTO logos and have already provided a talking point. A Moroccan TV station spotted the vehicles and this resulted in Sacha being interviewed for the national TV station.



One of the branded FOTO vehicles in Morocco

Policy: As demonstrated by the Flight of the Swans legacy WWT project 'Swan Champions', it is anticipated Flight of the Osprey will be a driving force in policy changes at both local, regional and national levels in the countries visited. We are also in conversations about using imagery and stories from the project for other purposes.

Communications: BBC Radio 4 will begin a 10-part 15 minute slot starting Tuesday 25th October at 9.30am highlighting the expedition, interviews with Sacha and the team, alongside people we have interviewed both remotely and along the flyway.

A weekly podcast for FOTO was launched and is available on our social channels and Spotify. In these we interview people whose stories intertwine with the expedition ethos. This has included guests such as Alistair Driver from Rewilding Britain, Nigel Topping, Urban Birder David Lindo and Spring Watch presenter Megan Mccubbin.

Four Ospreys – three of which are juveniles (Glen, Kirk and Tweed) hatched at Tweed Valley, and Rutland Water's adult osprey 4K - are fitted with trackers and we have been following their migration. The individual

Conservation Without Borders

Trustees' report

For the year ended 31 December 2021

bird's stories and migrations have resonated with the public. Glen took an unusual trip, using two ships to cross the channel to Portugal. His story resulted in press coverage in around 100 publications with impressions of 166 million. 4K and the story of UK osprey reintroduction saw a tweet from Actor Leonardo DiCaprio, who has a following of 16.9 million. We have access to the tracking device webpage which allows us to see current location and route, plus Osprey experts who provide video interviews explaining what is happening and why.

We have already met inspirational change makers along the flyway, and are learning about different threats to the birds and the environment that we were not previously aware of.



Flight of the Osprey's Abi films Aki Irizi who took us around the area of Guelmin, Morocco and explained some of his findings on the impact of powerlines on migratory birds.

Achievements and performance

a. Main achievements of the Charity

Year to date there has been 837 clippings in the media, with impressions of 547 million and worth an estimated £7.6 million.

WWF Twitter Space – Sacha took part in a live Twitter Space for World Migratory Bird Day which was streamed on both the WWF and the CWB Twitter page. The WWF Twitter page has a following of 3.9 million.

Sacha and Joanna Lumley appeared on Good Morning Britain, where they discussed the upcoming expedition. Sacha was also interviewed live with BBC Breakfast while in Wales where they talked about the expedition launch.



Sacha preparing for her live interview with BBC Breakfast

Socials. We are active on Facebook, Instagram, Twitter, YouTube and Linked In. Since the FOTO expedition began we have seen a notable increase in followers and engagement. Facebook followers are up 226% year-to-date.

Conservation Without Borders

Trustees' report For the year ended 31 December 2021

Sharing the stories of the tagged Ospreys migration – both good and bad – has driven a lot of traffic to our socials. Live videos have also proven popular alongside updates from the team and the environmental impacts they are documenting.



4K is an Osprey from Rutland Water who has been fitted with satellite tracking device which allows us to follow his journey

Conservation Without Borders

Trustees' report For the year ended 31 December 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of Conservation Without Borders to operate in the future with a general, non-project specific, free reserve equivalent to six months operating costs. This figure will be based on 6 times the average monthly operational spend from the preceding 12 months. As CWB grows this reserve policy may develop to create more specific reserves for focussed purposes.

c. Financial Position

Income for the year amounted to £557,800 (2020: £46,199). Expenditure for the year amounted to £235,556 (2020: £12,848). The net surplus for the year amounted to £322,224 (2020: £33,351)

At the year end the value of the charity's free reserves amounted to £355,595 (2020: £5,594).

During the year the charity incorporated a trading subsidiary to manage its sponsorship agreements. During the year the charity received a donation of £170,830 (2020: £nil) from its subsidiary.

Conservation Without Borders would like to say thank you to all its sponsors:
Global Environment Facility , Hydro Flask, Lazarus Training First Aid Provider, Live U, Mava Foundation, Osprey Europe, Paramo Directional Clothing, Rix & Kay Solicitors LLP, Spring PR, Ramsar, Transglobe Expedition Trust, Viking Optical, WildConnect, Wildlife Teak, Zoleo.

Conservation Without Borders

Trustees' report
For the year ended 31 December 2021

Structure, governance and management

a. Constitution

Conservation Without Borders is a registered charity, number 1186094, and is constituted under a CIO Foundation dated 01 November 2019.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

c. Policies adopted for the induction and training of Trustees

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

d. Risk management

We review risk management at all Trustees meetings to ensure that we have identified relevant major financial, legal/governance, operational and reputational risks, and that appropriate risk management policies and procedures are in place to address potential risks. The Trustees and the CEO ensure that all staff and volunteers are aware of the need to manage risk effectively. Further details are available upon request.

Plans for the future

Following the FOTO expedition, a documentary will be made to raise awareness of our findings. We will then start engaging with corporates along the flyway too.



Sacha, Jason, Mel, Charlotte, Abi and Matt at the salt flats in Morocco

Conservation Without Borders

Trustees' report

For the year ended 31 December 2021

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Kornelia Krystyna Korzec

Chair of Trustees

Date: 9/11/2022

Conservation Without Borders

For the year ended 31 December 2021

Independent examiner's report to the Trustees of Conservation Without Borders ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 10 November 2022

Alison Jones FCA

Kreston Reeves LLP
Chartered Accountants
Brighton

Conservation Without Borders

Statement of financial activities For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	557,800	-	557,800	46,199
Total income		<u>557,800</u>	<u>-</u>	<u>557,800</u>	<u>46,199</u>
Expenditure on:					
Charitable activities	4	207,799	27,757	235,556	12,848
Total expenditure		<u>207,799</u>	<u>27,757</u>	<u>235,556</u>	<u>12,848</u>
Net movement in funds		<u>350,001</u>	<u>(27,757)</u>	<u>322,244</u>	<u>33,351</u>
Reconciliation of funds:					
Total funds brought forward		5,594	27,757	33,351	-
Net movement in funds		350,001	(27,757)	322,244	33,351
Total funds carried forward		<u>355,595</u>	<u>-</u>	<u>355,595</u>	<u>33,351</u>

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

The notes on pages 12 to 25 form part of these financial statements.

Conservation Without Borders

Balance sheet As at 31 December 2021

	Note	2021 £	2020 £
Tangible assets	9	39,479	-
Investments	10	100	-
		<u>39,579</u>	<u>-</u>
Current assets			
Debtors	11	3,810	-
Cash at bank		351,756	37,851
		<u>355,566</u>	<u>37,851</u>
Creditors: amounts falling due within one year	12	(39,550)	(4,500)
		<u>316,016</u>	<u>33,351</u>
Net current assets		316,016	33,351
Total assets less current liabilities		355,595	33,351
Total net assets		<u>355,595</u>	<u>33,351</u>
Charity funds			
Restricted funds	13	-	27,757
Unrestricted funds	13	355,595	5,594
		<u>355,595</u>	<u>33,351</u>
Total funds		<u>355,595</u>	<u>33,351</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
Kornelia Krystyna Korzec
(Chair of Trustees)

Date: 9/11/2022

The notes on pages 12 to 25 form part of these financial statements.

Conservation Without Borders

Statement of cash flows For the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	363,430	37,851
Cash flows from investing activities		
Purchase of tangible fixed assets	(49,425)	-
Purchase of investments	(100)	-
Net cash (used in)/provided by investing activities	(49,525)	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	313,905	37,851
Cash and cash equivalents at the beginning of the year	37,851	-
Cash and cash equivalents at the end of the year	<u>351,756</u>	<u>37,851</u>

The notes on pages 12 to 25 form part of these financial statements

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

Swan Landing
11 The Square
Changford
Newton Abbot
TQ13 8AA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Conservation Without Borders 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.

2.2 Going concern

These accounts are prepared on the going concern basis. The trustees have given due consideration to the impact of the COVID19 pandemic, Brexit and the war in Ukraine and are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future.

2.3 Income

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 income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated depreciation. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. Depreciation is provided on the following bases:

Plant and machinery	- 10 years straight line
Computer equipment	- 3 years straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.7 Debtors

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

2.8 Cash at bank and in hand

Cash at bank and 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.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	<u>557,800</u>	<u>-</u>	<u>557,800</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	<u>18,442</u>	<u>27,757</u>	<u>46,199</u>

Included within unrestricted donations is £nil (2020: £7,957) representing the value of donated legal and accounting services the charity received in the period.

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Conservation, protection and improvement of the physical environment	<u>207,799</u>	<u>27,757</u>	<u>235,556</u>

	Unrestricted funds 2020 £	Total 2020 £
Conservation, protection and improvement of the physical environment	<u>12,848</u>	<u>12,848</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Conservation, protection and improvement of the physical environment	<u>197,798</u>	<u>37,758</u>	<u>235,556</u>

	Support costs 2020 £	Total funds 2020 £
Conservation, protection and improvement of the physical environment	<u>12,848</u>	<u>12,848</u>

Analysis of direct costs

	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	88,216	88,216	-
Depreciation	9,946	9,946	-
Direct expedition costs	59,821	59,821	-
Travel and subsistence	17,406	17,406	-
Equipment	22,409	22,409	-
	<u>197,798</u>	<u>197,798</u>	<u>-</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021 Analysis of support costs

	Conservation, protection and improvement of the physical environment 2021 £	Total funds 2021 £
Advertising	8,707	8,707
IT consumables	3,871	3,871
Legal and professional	4,673	4,673
Subscriptions	2,962	2,962
Office overheads	793	793
Legal and professional	3,248	3,248
Governance costs	13,504	13,504
	<u>37,758</u>	<u>37,758</u>
	Conservation, protection and improvement of the physical environment 2020 £	Total funds 2020 £
Advertising	250	250
IT consumables	141	141
Legal and professional	7,657	7,657
Governance costs	4,800	4,800
	<u>12,848</u>	<u>12,848</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,500 (2020 - £1,500), and accountancy services of £2,400 (2020 - £3,300).

7. Staff costs

	2021 £	2020 £
Wages and salaries	83,126	-
Social security costs	3,148	-
Contribution to defined contribution pension schemes	1,942	-
	<u>88,216</u>	<u>-</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Staff	<u>3</u>	<u>-</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charities key management personnel consist of its Trustees and Chief executive officer. The total employee benefits received by key management personnel was £45,756 (2020: £nil).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL-).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - NIL).

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

9. Tangible fixed assets

	Plant and machinery £	Computer equipment £	Total £
Cost or valuation			
Additions	27,982	21,443	49,425
At 31 December 2021	<u>27,982</u>	<u>21,443</u>	<u>49,425</u>
Depreciation			
Charge for the year	2,798	7,148	9,946
At 31 December 2021	<u>2,798</u>	<u>7,148</u>	<u>9,946</u>
Net book value			
At 31 December 2021	<u>25,184</u>	<u>14,295</u>	<u>39,479</u>
At 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

10. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
Additions	100
At 31 December 2021	<u>100</u>
Net book value	
At 31 December 2021	<u>100</u>

Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Conservation Without Borders Trading Limited	13283027	Swan Landing, 11 The Square, Chagford, TQ13 8AA	Support activities
Class of shares	Holding		
Ordinary	100%		

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Net assets £
Conservation Without Borders Trading Limited	202,500	(202,500)	100

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

11. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	3,810	-
	<u>3,810</u>	<u>-</u>

12. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	4,200	-
Amounts owed to group undertakings	4,950	-
Other creditors	25,000	-
Accruals	5,400	4,500
	<u>39,550</u>	<u>4,500</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
General Funds - all funds	<u>5,594</u>	<u>557,800</u>	<u>(207,799)</u>	<u>355,595</u>
Restricted funds				
The Eden Project	10,000	-	(10,000)	-
Peter Armitage	10,000	-	(10,000)	-
Crowdfunding	7,757	-	(7,757)	-
	<u>27,757</u>	<u>-</u>	<u>(27,757)</u>	<u>-</u>
Total of funds	<u><u>33,351</u></u>	<u><u>557,800</u></u>	<u><u>(235,556)</u></u>	<u><u>355,595</u></u>

Restricted funds

The Eden Project - This money is restricted for use in the Round Britain Climate Challenge.

Peter Armitage - This money is restricted for use towards The Flight of the Osprey.

Crowdfunding - This money is restricted for the purchase of a paramotor and associated equipment.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

Statement of funds - prior year

	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds			
General Funds - all funds	18,442	(12,848)	5,594
Restricted funds			
The Eden Project	10,000	-	10,000
Peter Armitage	10,000	-	10,000
Crowdfunding	7,757	-	7,757
	<u>27,757</u>	<u>-</u>	<u>27,757</u>
Total of funds	<u>46,199</u>	<u>(12,848)</u>	<u>33,351</u>

14. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	5,594	557,800	(207,799)	355,595
Restricted funds	27,757	-	(27,757)	-
	<u>33,351</u>	<u>557,800</u>	<u>(235,556)</u>	<u>355,595</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

Summary of funds - prior year

	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	18,442	(12,848)	5,594
Restricted funds	27,757	-	27,757
	<u>46,199</u>	<u>(12,848)</u>	<u>33,351</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	39,479	39,479
Fixed asset investments	100	100
Current assets	355,566	355,566
Creditors due within one year	(39,550)	(39,550)
Total	<u>355,595</u>	<u>355,595</u>

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

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

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	322,244	33,351
Adjustments for:		
Depreciation charges	9,946	-
(Increase) in debtors	(3,810)	-
Increase in creditors	35,050	4,500
Net cash provided by operating activities	<u>363,430</u>	<u>37,851</u>

17. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	351,756	37,851
Total cash and cash equivalents	<u>351,756</u>	<u>37,851</u>

18. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	37,851	313,905	351,756
	<u>37,851</u>	<u>313,905</u>	<u>351,756</u>

19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. During the year contributions totalling £1,942 (2020: £nil) were made to the fund. At the balance sheet date contributions totalling £nil (2020: £nil) were due to the fund.

Conservation Without Borders

Notes to the financial statements For the year ended 31 December 2021

20. Related party transactions

Conservation Without Borders Trading Limited
(Subsidiary company)

During the year the Charity received donations from the subsidiary company totalling £170,830 (2020: £nil). At the balance sheet date the amount owed to the subsidiary company totalled £4,950 (2020: £nil).

CONSERVATION WITHOUT BORDERS

England & Wales - Charity number 1186094

Accounts

Charity number: 1186094



Conservation Without Borders

Unaudited

Trustees' report and financial statements

For the period ended 31 December 2020

Conservation Without Borders

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Conservation Without Borders

Reference and administrative details of the Charity, its Trustees and advisers For the period ended 31 December 2020

Trustees Gill Pipes (appointed 1 November 2019)
Steven Holland (appointed 1 November 2019)
Dan Brickell (appointed 1 November 2019)

Charity registered number 1186094

Principal office First Floor Flat
11 The Square
Changford
Newton Abbot
TQ13 8AA

Chief executive officer Sacha Dench

Accountants Kreston Reeves LLP
Chartered Accountants
Plus X Innovation Hub
Lewes Road
Brighton
East Sussex
BN2 4GL

Bankers Co-Operative Bank
1 Balloon St
Manchester
M60 4EP

Solicitors Rix & Kay Solicitors LLP
The Courtyard
River Way
Uckfield
East Sussex
TN22 1SL

Conservation Without Borders

Trustees' report (continued) For the period ended 31 December 2020

Trustees' report For the period ended 31 December 2020

The Trustees present their annual report together with the financial statements of the Charity for the period 1 November 2019 to 31 December 2020.

Objectives and activities

a. Policies and objectives

We refer to the guidance contained in the Charity Commission's guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees keep under ongoing review and consideration how our future activities will contribute to the aims and objectives of the charity.

The objects of the charity are to promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment in particular, but not exclusively, by:

- conserving migratory birds and other animals and the habitats on which they depend;
- advancing the education of the public in the conservation of protection of migratory birds and animals and the natural environment more generally;
- conducting research on migratory birds and animals and the habitats that fall within their migration routes, and in furtherance of that purpose, to raise awareness and understanding and to provide information on such matters.

In relation to our aim of protecting and improving the physical and natural environment we focus activities so that we can:

- Support communities to build resilience to climate breakdown and to resolve the extinction emergency by restoring the health of the natural systems that feed, water and home them; and
- Use a locally-led and holistic approach to inform and empower people to make decisions and take action to help communities adopt regenerative management of the landscapes in which they work and live.

Purposes of the Charity

Conservation without Borders plays the role of using bold adventures and innovative story-telling techniques to bring conservationists together into powerful, focused collaborations, galvanising mass media, public, political and industry engagement in the most critical conservation issues and solutions of our time.

Our Vision and Mission

Our vision is a world where the state of nature, at a local, national, and international level is reported and talked about as much as sport and politics. A world where conservation issues are regarded as a critical factor in decision-making at all levels. A world where people see the wonder in nature, value local nature as part of their personal wealth, quality of their community, and quality of life. Also where scientists and conservationists are highly respected public figures featuring highly in public life and government.

Conservation Without Borders works in partnership with relevant UN agencies, including the CMS (Convention on Migratory Species) and a range of international and local organisations, to ensure the campaigns have international reach and lasting legacies.

Conservation Without Borders

Trustees' report (continued)
For the period ended 31 December 2020



Flight of the Swans – in Russia

The expeditions and campaigns are specifically designed to have a broad appeal across all sections of the public, both in the UK and internationally, through telling amazing and visually engaging stories, sharing as widely and freely as possible with those organisations and individuals that can help. We will have open access online engagement promoted by our interactions with the local and global broadcast media, and through partners. Our expedition model to promote awareness was clearly demonstrated by the 2016 'Flight of the Swans' project, created and led by Sacha Dench under the auspices of the Wildfowl and Wetland Trust. Flight of the Swans generated 1,000 TV and radio segments and 700 print and online pieces in the UK, Europe and Worldwide; for example in The Guardian, December 2016.

Taking off and landing on foot, without the need for runways, meant that Sacha could land anywhere, engaging communities face to face. For those with a direct impact – positive or negative – on the swans, the level of engagement and conversation possible was far greater than could be possible through the media or letters. The ability to share knowledge with individuals, communities and organisations, learning directly about the level of impact and possible solutions, and developing relationships for long term outcomes was unprecedented for flyway conservation, particularly with remote communities.

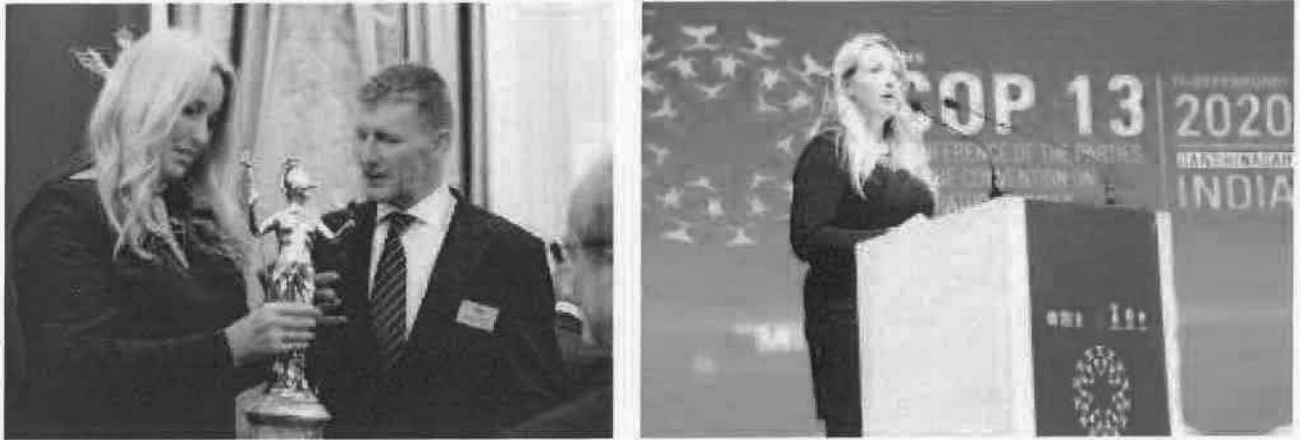
Recognition arising from Flight of The Swans includes:

- Winning ENDS 2017 Environmental Campaign of the Year
- Multiple speaking requests (including at UN Migratory Bird Conventions, the EU, DEFRA teams and many others).
- The Royal Aero Club's prestigious 'Britannia Trophy', the first female winner since 1967. Previous winners are a roll call of aviation pioneers.
- Flight of the Swans has described as follows by Jacques Trouvilliez, Executive Secretary UNEP/AEWA Secretariat:
"a ground-breaking expedition... an excellent example of a flyway-scale awareness raising campaign to stimulate conservation action and international cooperation for the Bewick's Swan and many other AEWA species...a model for future initiatives for migratory species around the world."
- Sacha Dench was appointed Un Ambassador for Migratory Species during the Convention of Migratory Species – COP13 in Ganhinagar, India in February 2020.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Conservation Without Borders

Trustees' report (continued)
For the period ended 31 December 2020



Sacha with astronaut Tim Peake at the Britannia Trophy presentation and speaking as the new UN Ambassador for Migratory species

b. Activities undertaken to achieve objectives

Starting Out

As with any new venture there are multiple strands that must be pursued in parallel. For Conservations without Borders these were:-

- Creating a wider awareness of the charity to both the public and the conservation and environmental communities.
- Fundraise so that the charity's structure could be bolstered and the first projects delivered.
- Define and plan the right projects that would allow CWB to start achieving its goals.

The launch event and first impact on the scene was at Birdfair, at Rutland Water in August 2019. Birdfair is the largest such bird focussed event in the UK and is one of the leading conservation events across the globe.

To show the conservation community's enthusiasm for the venture, Sacha was awarded a speaking opportunity on the main stage to explain the aims of CWB. She was joined and supported on stage by key figures from the UK conservation world, Tim MacKrell, David Stroud and TV's Mike Dilger who hosted and energised proceedings in the way that he does. This launch went very well and boosted the confidence of the team that this was the right venture at the right time.



The Birdfair launch, Aug 2019, Sacha on stage with the panel.

Conservation Without Borders

Trustees' report (continued) For the period ended 31 December 2020

Fundraising for charities is a highly competitive field and more so if you are new but as yet proven entity. A characteristically novel approach was taken to this in October 2019 with a series of cruises on the Thames on the tall ship Lady of Avenel, sailing between Tower Bridge and Greenwich. Spread right across the day. This allowed us to fit with possible donor's and supporter's schedules. Each cruise included a talk on deck by the 'Urban Birder' David Lindo and an inspirational talk from Polar explorer and adventurer Anne Daniels on how CWBs plan to harness adventure to conservation was a breakthrough and will capture the wider public's imagination.



Trustee, Steve Holland with Anne Daniels & David Lindo on urban birdlife.

The proven impact of Flight of the Swans is the key methodology to be pursued by 'Conservation Without Borders'. A list of suitable projects was created at the outset of the foundations of CWB. The priority project was the 'Flight of the Osprey' planned to take place in late Autumn of 2020.

Flight of the Osprey

'Flight of the Osprey' is intended to follow newly tagged and fledged Ospreys from their nest sites in Northern Scotland throughout their journey southward across Europe, the mouth of the Mediterranean and across the Sahara to the far reaches of West Africa. Their route will be subjected to a multi-discipline scientific assessment to measure the changes in the flyway which is essential to a host of bird species as well as the Ospreys.

Although planned for the Autumn of 2020, it was important that a high quality team was put together well ahead of time. With this, tasks could be delegated to those with suitable skills and the team start to bond through the shared experience and a common goal.

In September 2019 the ground team selection weekend was run. From this we hoped to assess the suitability of potential media experts and technical support staff, all with the ability to be solid team members, who could turn their hand to all the tasks required to keep such a venture moving.



Conservation Without Borders

Trustees' report (continued)
For the period ended 31 December 2020



Smiling at the end of a long weekend, Fiona Lambdin of BBC Breakfast News

The selection weekend went well with a good core of team members selected. The process was followed by a crew from BBC Breakfast who put together an extensive piece which was shown multiple times throughout the programme.

The Covid Pandemic impacted the planning for Flight of the Osprey as it did most aspects of society. There was an early stage decision to delay until Autumn 2021 (subsequently delayed to Autumn 2022).

This shift in schedule for Flight of the Osprey has provided a longer run up, which will be used for a thorough selection and interview process for the academic research leaders and will give them more time to put together the proposed research aims and methodologies for peer assessment beforehand.

Round Britain Climate Challenge

Covid provided both a restriction and an opportunity. Being held within the UK was limiting but there is much that can be achieved within our shores. Also, COP26 is planned for November 2021 and a UK focussed expedition that formed part of the build up to such a large scale event would make a lot of sense.

To take this opportunity, one of the plans that had been in place for some time after Flight of the Osprey was promoted, and planning for that is underway to take place in the late summer of 2021. The essence of the 'Round Britain Climate Challenge' will be a flight around the perimeter of the mainland United Kingdom talking to 'Climate Heroes' and collecting their stories to show what can and is being achieved at a local level, acting as an example to us all. The timing means that all the materials and film can be made ready for COP26 itself.



Planning and running what it still a significant logistical and technical challenge in the UK will help the team with their planning for the Flight of the Osprey and future ventures.

Conservation Without Borders

Trustees' report (continued)
For the period ended 31 December 2020

Achievements and performance

a. Main achievements of the Charity

The modus operandi for Conservation Without Borders will be expeditionary ventures that engage the public and attract the best quality scientists and researchers to use these to further their work and wider public understanding. . After such a venture, there will be along tail of activity, writing of papers, presentations to a wide variety of audiences and the creation of related resources for use by educators and the appropriate environmental campaigning and lobbying groups. This will continue in parallel with the planning for the next high profile venture and the cycle would continue, increasing the body of knowledge and impact with each iteration.

As the first planned venture, 'Flight of the Osprey' had to be delayed due to the Covid-19 pandemic, the ability to make a public difference during the first year of activity for CWB was greatly curtailed. As discussed above, the time was reallocated towards the Round Britain Climate Challenge and more detailed planning for Flight of the Osprey including interviewing for the academic research leads.

It is a disappointment to CWB and its Trustees that the outward 'public benefit' was restricted in this first year, but the activity undertaken instead will lead to a stronger response as the Covid-19 regulations are lifted, both in the United Kingdom and along the proposed flyway for Flight of the Osprey.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the aim of Conservation Without Borders to operate in the future with a general, non-project specific, reserve equivalent to six months operating costs. This figure will be based on 6 times the average monthly operational spend from the preceding 12 months. As CWB grows this reserve policy may develop to create more specific reserves for focussed purposes.

c. Financial Position

This first year of CWB was financially modest with some initial income and very little expenditure. Income was primarily from 'early adopters' who had bought into the concept of Conservation Without Borders during its planning and formation. One such was John Elkington, a leader in corporate social responsibility with a donation of £5,000. Another was Peter Armitage who has a long established passion for the Osprey with a donation of £10,000. The Eden Project was a high profile boost with a donation of £10,000. A crowd-funding campaign raised just under £8,000. Fundamental to the launch and establishment of CWB was the pro-bono support of both Kreston Reeves LLP and Rix & Kay to a combined value of £7,957.

Conservation Without Borders

Trustees' report (continued) For the period ended 31 December 2020



Expenditure was tightly controlled during this first accounting period. There were no wages or significant ongoing operating costs. This period was used for the groundwork that led to successful appointments in the following year. Costs associated with running events such as the Flight of the Osprey selection weekend were minimal and borne by the selection team itself.

At the end of the year concerned Conservation Without Borders had demonstrated an ability to attract funding and to be disciplined with its costs.

At the year end the value of the charity's free reserves amounted to £5,594.

d. Principal risks and uncertainties

The outbreak of the COVID-19 coronavirus pandemic and measures adopted by governments in countries worldwide has affected the planning and activities for Flight of the Osprey. Subsequently, with the approval of the MAVA Foundations, CWB has postponed the project to Summer/Autumn 2022 to protect the communities along the flyway without advanced vaccination programs. Conservation without Borders has measures to protect the health and well-being of CWB people and supporters and adhere to UK government guidelines. We have risk management strategies in place, details of which are available upon request.

Policy

As demonstrated by the Flight of the Swans legacy WWT project 'Swan Champions', it is anticipated Flight of the Osprey will be a driving force in policy changes at both local, regional and national levels in the countries visited.

Communications

Discussions are underway with multiple production companies and media outlets to partner with on Flight of the Osprey. The project, covering a wide variety of terrains from the Scottish heath land to the Sahara Desert with obstacles such as the English Channel and Straits of Gibraltar will be both suitably epic and visually appealing for a media audience.

Structure, governance and management

a. Constitution

Conservation Without Borders is a registered charity, number 1186094, and is constituted under a CIO Foundation dated 01 November 2019.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

Prospective trustees are required to complete an application form and be interviewed. Every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Conservation Without Borders

Trustees' report (continued)

For the period ended 31 December 2020

Events after the Balance Sheet date

Following the year end in September 2021 we are saddened to report the death of Dan Burton and serious injuries to Sacha Dench as a result of an accident during the Round Britain Climate Challenge. It is clear however that the charity intends to continue and that the specific model on how expeditions are undertaken may be refined due to the incident.

Conservation Without Borders

Trustees' report (continued) For the period ended 31 December 2020

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. They 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Gill Pipes

(Trustee)

Date: 21/10/21

Conservation Without Borders

Independent examiner's report For the period ended 31 December 2020

Independent examiner's report to the Trustees of Conservation Without Borders ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 December 2020.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

Conservation Without Borders

**Independent examiner's report
For the period ended 31 December 2020**

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Alison Jones*

Dated: 22 October 2021

Alison Jones FCA

Kreston Reeves LLP

Chartered Accountants

Brighton

Conservation Without Borders

Statement of financial activities For the period ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Income from:				
Donations and legacies	3	18,442	27,757	46,199
Total income		<u>18,442</u>	<u>27,757</u>	<u>46,199</u>
Expenditure on:				
Charitable activities	4	12,848	-	12,848
Total expenditure		<u>12,848</u>	<u>-</u>	<u>12,848</u>
Net movement in funds		<u>5,594</u>	<u>27,757</u>	<u>33,351</u>
Reconciliation of funds:				
Net movement in funds		5,594	27,757	33,351
Total funds carried forward		<u>5,594</u>	<u>27,757</u>	<u>33,351</u>

The Statement of financial activities includes all gains and losses recognised in the period.


The notes on pages 11 to 16 form part of these financial statements.

Conservation Without Borders

Balance sheet As at 31 December 2020

	Note	2020 £
Current assets		
Cash at bank		37,851
		<u>37,851</u>
Creditors: amounts falling due within one year	8	<u>(4,500)</u>
Net current assets		<u>33,351</u>
Total assets less current liabilities		<u>33,351</u>
Total net assets		<u>33,351</u>
Charity funds		
Restricted funds	9	27,757
Unrestricted funds	9	5,594
Total funds		<u>33,351</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
Gill Pipes
(Trustee)
Date: 21/10/21

The notes on pages 11 to 16 form part of these financial statements.

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

1. General information

The charity is a Charitable Incorporated Organisation registered at the Charity Commission in England and Wales.

The registered office and principal place of business of the charity is:

First Floor Flat
11 The Square
Changford
Newton Abbot
TQ13 8AA

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Conservation Without Borders 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.

2.2 Income

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 income receivable can be measured reliably.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Cash at bank and in hand

Cash at bank and 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.

2.5 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	<u>18,442</u>	<u>27,757</u>	<u>46,199</u>

Included within unrestricted donations is £7,957 representing the value of donated legal and accounting services the charity received in the period.

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £
Conservation, protection and improvement of the physical environment	<u>12,848</u>	<u>12,848</u>

5.

Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Conservation, protection and improvement of the physical environment	<u>391</u>	<u>12,457</u>	<u>12,848</u>

Analysis of direct costs

	Conservation, protection and improvement of the physical environment 2020 £	Total funds 2020 £
Advertising	250	250
IT consumables	141	141
	<u>391</u>	<u>391</u>

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

Analysis of support costs

	Conservation, protection and improvement of the physical environment 2020 £	Total funds 2020 £
Legal and professional	7,657	7,657
Governance costs	4,800	4,800
	<u>12,457</u>	<u>12,457</u>

6. Independent examiner's remuneration

	2020 £
Fees payable to the Charity's Independent Examiner for the independent examination of the Charity's annual accounts	2,100
Fees payable to the Charity's Independent Examiner in respect of:	
All other services not included above	<u>2,700</u>

7. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits-.

During the period ended 31 December 2020, no Trustee expenses have been incurred.

8. Creditors: Amounts falling due within one year

	2020 £
Accruals	<u>4,500</u>

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

9. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds			
General Funds - all funds	<u>18,442</u>	<u>(12,848)</u>	<u>5,594</u>
Restricted funds			
The Eden Project	10,000	-	10,000
Peter Armitage	10,000	-	10,000
Crowdfunding	7,757	-	7,757
	<u>27,757</u>	<u>-</u>	<u>27,757</u>
Total of funds	<u><u>46,199</u></u>	<u><u>(12,848)</u></u>	<u><u>33,351</u></u>

Restricted funds

The Eden Project - This money is restricted for use in the Round Britain Climate Challenge.

Peter Armitage - This money is restricted for use towards The Flight of the Osprey.

Crowdfunding - This money is restricted for the purchase of a paramotor and associated equipment.

10. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	18,442	(12,848)	5,594
Restricted funds	27,757	-	27,757
	<u>46,199</u>	<u>(12,848)</u>	<u>33,351</u>

Conservation Without Borders

Notes to the financial statements For the period ended 31 December 2020

11. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	10,094	27,757	37,851
Creditors due within one year	(4,500)	-	(4,500)
Total	<u>5,594</u>	<u>27,757</u>	<u>33,351</u>

12. Related party transactions

There were no related party transactions in the period.